



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# **FIRST INTERIM 2020-2021 FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
DECEMBER 9, 2020**

Board Office Use: Legislative File Info.	
File ID Number	20-2403
Introduction Date	12/9/2020
Enactment Number	20-1840
Enactment Date	12/9/2020 er



# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Lisa Grant-Dawson, Chief Business Officer

**Board Meeting Date** December 9, 2020

**Subject** First Interim - Fiscal Year 2020-2021 as of October 31, 2020 (which includes the Local Control Funding Formula Budget Overview for Parents)

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**Action Requested** Approval by the Board of Education of Resolution No. 2021-0139 the First Interim Financial Report and authorization for submittal to the Alameda County Superintendent of Schools as "Qualified" certification based upon the Oakland Unified School District's Fiscal Year 2020-21 report and includes the Local Control Funding Formula Budget Overview for Parents required pursuant to Education Code Section 52064.1.

**Background** The California Education Code Sections 42130, 43131 , (a)(1), and 43131,(a)(2), require school districts to prepare a financial and budgetary report for the period ending October 31st of each year. This report must certify whether or not the district is able to meet its financial obligation for the remainder of the fiscal year, and also to meet any multi-year commitments.

Additionally, for the 2020-21 fiscal year, Education Code Section 45309 states the following: (a) (1) For the 2020–21 school year, the governing board of a school district, a county board of education, and the governing body of a charter school shall adopt both of the following:

(A) By September 30, 2020, a learning continuity and attendance plan pursuant to this section.

(B) By December 15, 2020, with the first interim report required pursuant to Sections 1240, 42131, and 47604.33, the local control funding formula budget overview for parents required pursuant to Section 52064.1.

The (A) section was completed and adopted by the Board on September 23, 2020, Item [20-1641](#). The (B) Section is being fulfilled by this resolution accordingly where the District engaged parents to not only educate them about the suspended LCAP, but also the implementation of the Learning Continuity Plan, its action items, budget and funding streams.

The engagement occurred to date as follows:

**November 19, 2020**

Districtwide School Site Council Summit: presentation and opportunity for feedback from representatives of SSCs across the district at annual summit

**October 21, 2020**

LCAP Parent & Student Advisory Committee (PSAC) General Meeting Update on Learning Continuity & Attendance Plan and budget

**September 23, 2020**

Adoption of the Learning Continuity & Attendance Plan and planned 20-21 District Investments

**September 16, 2020**

LCAP Parent & Student Advisory Committee (PSAC) Special Meeting Presentation and Feedback on the Learning Continuity & Attendance Plan and planned 20-21 District investments

**September 9, 2020**

Public Hearing for the Learning Continuity & Attendance Plan and planned 20-21 District Investments

**Recommendation**

Approval by the Board of Education of Resolution No. 2021-0139 the First Interim Financial Report and authorization for submittal to the Alameda County Superintendent of Schools as "Qualified" certification based upon the Oakland Unified School District's Fiscal Year 2020-21 report and includes the Local Control Funding Formula Budget Overview for Parents required pursuant to Education Code Section 52064.1.

**Attachments**

- Resolution No. 2021-0139
- Form C1 - District Interim Certification
- Form TCI - Table of Contents
- Form 01 - General Fund Summary Revenues Expenditures and Changes in Fund Balance
- Form 11 - Adult Education Fund
- Form 12 - Child Development Fund
- Form 13 - Cafeteria Special Revenue Fund
- Form 14 - Deferred Maintenance Fund
- Form 21 - Building Fund
- Form 25 - Capital Facilities Fund
- Form 35 - County School Facilities Fund
- Form 40 - Special Reserve fund for Capital Outlay Projects
- Form 51 - Bond Interest and Redemption Fund
- Form 67 - Self-Insurance Fund Form
- A 1- Average Daily Attendance
- Form Cash - Cash Flow Worksheet
- Form ESMOE - Every Student Succeeds Act Maintenance of Effort
- ICR - Indirect Cost Rate Worksheet
- Form MYPI – Multi-Year Projections
- Form SIAI - Summary of Interfund Activities
- Form 01 CSI - Criteria and Standards
- Technical Checks
- PowerPoint Presentation of the 2020-21 First Interim
- Coronavirus Relief Funding Summary

**RESOLUTION OF THE  
BOARD OF EDUCATION OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT**

**Resolution No. 2021-0139**

**Approving District's First Interim Financial Report for Fiscal Year 2020-2021  
and Certification of said Report to the Alameda County Superintendent of  
Schools as "Qualified"**

**WHEREAS**, the Board of Education of the Oakland Unified School District by action herein approving the District's 2020-21 First Interim Financial Report and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

**WHEREAS**, California Education Code Section 42130 & 42131 requires district's to submit to the County Superintendent of Schools a First Interim Financial Report detailing projection of receipts and expenditures in a Fiscal year including a statement as to whether the district can meet its financial obligations in subsequent years; and

**WHEREAS**, the First Interim Financial Report for the Quarter ending October 31, 2020 for the Oakland Unified School District is due to the County Superintendent of Schools on December 15, 2020 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in the coming months culminating on or before June 30, 2020 in order to remain solvent in Fiscal Year 2020-2021 and subsequent years; and

**WHEREAS**, Education Code Section 45309 requires the District to the local control funding formula budget overview for parents required pursuant to Section 52064.1 with the First Interim Report for 2020-21;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** that the Board of Education hereby approves the District's First Interim Financial Report for Fiscal Year 2020-21 and Certification of said report to the Alameda County Superintendent of Schools as "Qualified" and inclusive of the local control funding formula budget overview for parents.

**Passed by the following vote:**

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Aimee Eng, Jumoke Hinton Hodge, Gary Yee, Roseann Torres, James Harris, Vice President Shanthi Gonzales, President Jody London

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Samantha Pal (Student Director), Jessica Ramos (Student Director)

**CERTIFICATION**

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 9<sup>th</sup> Day of December, 2020.

Resolution No. 2021-0139

<b>Legislative File</b>	
File ID Number:	20-2403
Introduction Date:	12/9/2020
Enactment Number:	20-1840
Enactment Date:	12/9/2020
By:	er

**OAKLAND UNIFIED SCHOOL DISTRICT**



Jody London  
President, Board of Education



Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

**FIRST INTERIM**  
**2020-2021**  
**FISCAL YEAR**

**FORM C1**  
**DISTRICT INTERIM**  
**CERTIFICATION**

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

Signed:   
District Superintendent or Designee

Date: 12/10/2020

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

To the County Superintendent of Schools:

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

Meeting Date: December 9, 2021

Signed:   
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lisa Grant-Dawson

Telephone: \_\_\_\_\_

Title: Chief Business Officer

E-mail: lisa.grant-dawson@ousd.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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

**FORM TCI**  
**TABLE OF CONTENTS**

G = General Ledger Data; S = Supplemental Data

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

**FORM 01**  
**GENERAL SUMMARY**  
**(UNRESTRICTED,**  
**RESTRICTED & COM-**  
**BINED UNRESTRICTED/**  
**RESTRICTED FORMAT)**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	349,164,007.00	381,933,315.00	77,230,832.85	381,933,315.00	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	6,453,235.00	6,355,234.00	0.00	6,355,234.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,271,774.00	5,271,774.00	880,939.17	5,271,774.00	0.00	0.0%
5) TOTAL, REVENUES			360,889,016.00	393,560,323.00	78,111,772.02	393,560,323.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	132,320,824.00	140,888,290.00	41,103,891.95	140,888,290.00	0.00	0.0%
2) Classified Salaries		2000-2999	47,046,228.00	52,485,980.00	16,334,868.75	52,485,980.00	0.00	0.0%
3) Employee Benefits		3000-3999	84,385,097.00	88,182,206.00	26,401,887.57	88,182,206.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,194,947.00	6,466,997.00	883,844.97	6,466,997.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,704,051.00	28,703,364.00	4,775,593.71	28,703,364.00	0.00	0.0%
6) Capital Outlay		6000-6999	115,000.00	289,436.00	29,471.58	289,436.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,985,437.00	5,985,437.00	2,201,278.24	5,985,437.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,566,064.00)	(6,692,409.00)	(245,825.32)	(6,692,409.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			288,185,520.00	316,309,301.00	91,485,011.45	316,309,301.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			72,703,496.00	77,251,022.00	(13,373,239.43)	77,251,022.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	264,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
b) Transfers Out		7600-7629	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	3,190.03	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	(75,376,579.00)	(76,789,368.00)	(6,439.64)	(76,789,368.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,712,512.00)	(78,125,301.00)	260,817.39	(78,125,301.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,009,016.00)	(874,279.00)	(13,112,422.04)	(874,279.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,487,127.00	33,043,817.00		33,043,817.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,487,127.00	33,043,817.00		33,043,817.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,487,127.00	33,043,817.00		33,043,817.00		
2) Ending Balance, June 30 (E + F1e)			24,478,111.00	32,169,538.00		32,169,538.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,746,376.44	7,530,324.00		7,530,324.00		
ECE Rentals	0000	9780	70,374.00					
Charter Leases	0000	9780	2,283,187.00					
Health&Welfare	0000	9780	4,001,789.00					
Stale Dated Warrants	0000	9780	1,681,497.00					
Additional 1% reserve for Economic Ur	0000	9780	4,709,529.44					
Stale Dated Warrants	0000	9780		841,026.00				
Additional 1% Reserve for Economic U	0000	9780		6,689,298.00				
Stale Dated Warrants	0000	9780				841,026.00		
Additional 1% Reserve	0000	9780				6,689,298.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,560,544.56	13,378,596.00		13,378,596.00		
Unassigned/Unappropriated Amount			171,190.00	11,110,618.00		11,110,618.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	198,761,761.00	231,302,243.00	59,210,766.00	231,302,243.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	42,704,846.00	42,933,672.00	16,392,276.00	42,933,672.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	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	0.00	(23,086.01)	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,818,866.00	80,818,866.00	5,501,588.21	80,818,866.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,169,200.00	7,169,200.00	4,905,269.70	7,169,200.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	108,446.10	0.00	0.00	0.0%
Supplemental Taxes		8044	2,688,400.00	2,688,400.00	891,164.85	2,688,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,905,742.00	52,905,742.00	0.00	52,905,742.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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			385,048,815.00	417,818,123.00	86,986,424.85	417,818,123.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(35,884,808.00)	(35,884,808.00)	(9,755,592.00)	(35,884,808.00)	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			349,164,007.00	381,933,315.00	77,230,832.85	381,933,315.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,297,747.00	1,297,747.00	0.00	1,297,747.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,155,488.00	5,057,487.00	0.00	5,057,487.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,453,235.00</b>	<b>6,355,234.00</b>	<b>0.00</b>	<b>6,355,234.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	497,965.00	497,965.00	14,408.80	497,965.00	0.00	0.0%
Interest		8660	828,000.00	828,000.00	114,169.14	828,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,198,822.00	1,198,822.00	0.00	1,198,822.00	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	2,746,987.00	2,746,987.00	752,361.23	2,746,987.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,271,774.00</b>	<b>5,271,774.00</b>	<b>880,939.17</b>	<b>5,271,774.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>360,889,016.00</b>	<b>393,560,323.00</b>	<b>78,111,772.02</b>	<b>393,560,323.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	108,146,114.00	113,866,230.00	31,672,159.16	113,866,230.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,089,695.00	5,030,276.00	1,482,939.80	5,030,276.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,772,388.00	21,083,582.00	7,712,051.49	21,083,582.00	0.00	0.0%
Other Certificated Salaries		1900	312,627.00	908,202.00	236,741.50	908,202.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>132,320,824.00</b>	<b>140,888,290.00</b>	<b>41,103,891.95</b>	<b>140,888,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	338,758.00	538,134.00	115,835.88	538,134.00	0.00	0.0%
Classified Support Salaries		2200	16,638,611.00	18,758,862.00	5,616,549.09	18,758,862.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,701,614.00	18,450,387.00	6,527,591.39	18,450,387.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,146,077.00	13,604,542.00	3,827,247.30	13,604,542.00	0.00	0.0%
Other Classified Salaries		2900	1,221,168.00	1,134,055.00	247,645.09	1,134,055.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>47,046,228.00</b>	<b>52,485,980.00</b>	<b>16,334,868.75</b>	<b>52,485,980.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	21,369,813.00	20,170,973.00	6,421,380.71	20,170,973.00	0.00	0.0%
PERS		3201-3202	9,574,419.00	11,138,085.00	2,845,601.77	11,138,085.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,406,661.00	6,006,175.00	1,791,527.47	6,006,175.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	36,669,243.00	36,824,236.00	11,219,688.75	36,824,236.00	0.00	0.0%
Unemployment Insurance		3501-3502	123,110.00	220,597.00	54,375.44	220,597.00	0.00	0.0%
Workers' Compensation		3601-3602	10,709,847.00	11,652,614.00	3,445,635.37	11,652,614.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,157.00	4,472.00	108,932.87	4,472.00	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	1,529,847.00	2,165,054.00	514,745.19	2,165,054.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>84,385,097.00</b>	<b>88,182,206.00</b>	<b>26,401,887.57</b>	<b>88,182,206.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	759,294.00	741,717.00	5,873.56	741,717.00	0.00	0.0%
Books and Other Reference Materials		4200	160,707.00	291,794.00	37,758.70	291,794.00	0.00	0.0%
Materials and Supplies		4300	2,066,941.00	4,112,853.00	318,148.69	4,112,853.00	0.00	0.0%
Noncapitalized Equipment		4400	1,208,005.00	1,320,633.00	522,064.02	1,320,633.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,194,947.00</b>	<b>6,466,997.00</b>	<b>883,844.97</b>	<b>6,466,997.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	315,136.00	298,872.00	7,822.18	298,872.00	0.00	0.0%
Dues and Memberships		5300	496,128.00	568,580.00	312,770.45	568,580.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,399,783.00	9,376,783.00	1,921,371.81	9,376,783.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	796,056.00	852,665.00	98,236.25	852,665.00	0.00	0.0%
Transfers of Direct Costs		5710	(539,209.00)	(160,469.00)	0.00	(160,469.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(505,749.00)	(185,749.00)	0.00	(185,749.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,290,314.00	15,488,001.00	2,038,736.09	15,488,001.00	0.00	0.0%
Communications		5900	2,451,592.00	2,464,681.00	396,656.93	2,464,681.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,704,051.00</b>	<b>28,703,364.00</b>	<b>4,775,593.71</b>	<b>28,703,364.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	21,655.00	50,000.00	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	65,000.00	239,436.00	7,816.58	239,436.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			115,000.00	289,436.00	29,471.58	289,436.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	410,566.00	410,566.00	0.00	410,566.00	0.00	0.0%
Other Debt Service - Principal		7439	5,574,871.00	5,574,871.00	2,201,278.24	5,574,871.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			5,985,437.00	5,985,437.00	2,201,278.24	5,985,437.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,941,858.00)	(4,895,953.00)	(55,229.05)	(4,895,953.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,624,206.00)	(1,796,456.00)	(190,596.27)	(1,796,456.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(5,566,064.00)	(6,692,409.00)	(245,825.32)	(6,692,409.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			288,185,520.00	316,309,301.00	91,485,011.45	316,309,301.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	264,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			264,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,600,000.00	1,600,000.00	0.00	1,600,000.00	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			1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	3,190.03	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	3,190.03	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(80,198,995.00)	(81,605,344.00)	0.00	(81,605,344.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	4,822,416.00	4,815,976.00	(6,439.64)	4,815,976.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(75,376,579.00)	(76,789,368.00)	(6,439.64)	(76,789,368.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(76,712,512.00)	(78,125,301.00)	260,817.39	(78,125,301.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,213,706.00	3,213,706.00	0.00	3,213,706.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,935,638.00	103,833,645.00	38,192,292.86	103,833,645.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,235,923.00	79,390,064.00	16,098,444.42	79,390,064.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,528,824.00	75,261,853.00	14,803,861.08	75,261,853.00	0.00	0.0%
5) TOTAL, REVENUES			206,914,091.00	261,699,268.00	69,094,598.36	261,699,268.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	71,385,476.00	82,732,767.00	20,417,161.65	82,732,767.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,594,609.00	51,377,200.00	14,136,094.53	51,377,200.00	0.00	0.0%
3) Employee Benefits		3000-3999	88,312,970.00	94,351,303.00	17,038,552.87	94,351,303.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,582,493.00	58,715,712.00	3,596,707.14	58,715,712.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,179,050.00	52,714,048.00	4,253,011.73	52,714,048.00	0.00	0.0%
6) Capital Outlay		6000-6999	564,867.00	53,146.00	6,513.73	53,146.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,180,385.00	6,180,385.00	2,364.00	6,180,385.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,941,858.00	4,895,953.00	55,229.05	4,895,953.00	0.00	0.0%
9) TOTAL, EXPENDITURES			280,741,708.00	351,020,514.00	59,505,634.70	351,020,514.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(73,827,617.00)	(89,321,246.00)	9,588,963.66	(89,321,246.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	75,376,579.00	76,789,368.00	6,439.64	76,789,368.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,376,579.00	76,789,368.00	6,439.64	76,789,368.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,548,962.00	(12,531,878.00)	9,595,403.30	(12,531,878.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,744,796.00	34,533,781.00		34,533,781.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,744,796.00	34,533,781.00		34,533,781.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,744,796.00	34,533,781.00		34,533,781.00		
2) Ending Balance, June 30 (E + F1e)			39,293,758.00	22,001,903.00		22,001,903.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			39,293,758.00	22,001,903.00		22,001,903.00		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,213,706.00	3,213,706.00	0.00	3,213,706.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,213,706.00</b>	<b>3,213,706.00</b>	<b>0.00</b>	<b>3,213,706.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,569,758.00	8,569,758.00	0.00	8,569,758.00	0.00	0.0%
Special Education Discretionary Grants		8182	859,788.00	859,788.00	0.00	859,788.00	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	18,354,314.00	21,554,633.00	0.00	21,554,633.00	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	1,725,381.00	2,563,579.00	0.00	2,563,579.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	282,153.00	400,669.00	99,272.21	400,669.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,510,399.00	1,595,225.00	225,800.59	1,595,225.00	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	14,073,032.00	15,589,651.00	883,696.72	15,589,651.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	426,059.00	426,059.00	0.00	426,059.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,134,754.00	52,274,283.00	36,983,523.34	52,274,283.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>61,935,638.00</b>	<b>103,833,645.00</b>	<b>38,192,292.86</b>	<b>103,833,645.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	21,863,565.00	21,863,565.00	6,739,344.00	21,863,565.00	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 Materie		8560	1,819,584.00	1,652,112.00	0.00	1,652,112.00	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	7,395,797.00	9,277,376.00	0.00	9,277,376.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,165,810.00	1,346,690.00	1,202,877.46	1,346,690.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	544,896.00	601,176.00	124,871.00	601,176.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	117,435.00	92,435.15	117,435.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,446,271.00	44,531,710.00	7,938,916.81	44,531,710.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>70,235,923.00</b>	<b>79,390,064.00</b>	<b>16,098,444.42</b>	<b>79,390,064.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	44,204,430.00	44,204,430.00	2,122,205.26	44,204,430.00	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	8,000,000.00	8,000,000.00	0.00	8,000,000.00	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	16,450.00	16,450.00	6,001.34	16,450.00	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	19,307,944.00	23,040,973.00	12,675,654.48	23,040,973.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>71,528,824.00</b>	<b>75,261,853.00</b>	<b>14,803,861.08</b>	<b>75,261,853.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>206,914,091.00</b>	<b>261,699,268.00</b>	<b>69,094,598.36</b>	<b>261,699,268.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	61,912,231.00	72,587,332.00	17,609,723.34	72,587,332.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,613,795.00	6,916,327.00	2,008,195.49	6,916,327.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,859,450.00	3,229,108.00	799,242.82	3,229,108.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>71,385,476.00</b>	<b>82,732,767.00</b>	<b>20,417,161.65</b>	<b>82,732,767.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,047,903.00	17,641,963.00	4,546,398.07	17,641,963.00	0.00	0.0%
Classified Support Salaries		2200	12,218,472.00	18,387,058.00	4,121,353.43	18,387,058.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,232,194.00	10,989,363.00	4,145,339.70	10,989,363.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,749,918.00	4,025,904.00	1,286,835.72	4,025,904.00	0.00	0.0%
Other Classified Salaries		2900	346,122.00	332,912.00	36,167.61	332,912.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>40,594,609.00</b>	<b>51,377,200.00</b>	<b>14,136,094.53</b>	<b>51,377,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,709,012.00	44,581,551.00	3,222,764.77	44,581,551.00	0.00	0.0%
PERS		3201-3202	8,947,537.00	10,028,142.00	2,625,030.38	10,028,142.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,890,084.00	4,715,561.00	1,347,850.47	4,715,561.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,679,329.00	25,988,494.00	7,198,912.71	25,988,494.00	0.00	0.0%
Unemployment Insurance		3501-3502	115,881.00	132,923.00	33,021.42	132,923.00	0.00	0.0%
Workers' Compensation		3601-3602	6,709,411.00	7,465,455.00	2,072,961.37	7,465,455.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,907.00	16,962.00	4,487.66	16,962.00	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	1,255,809.00	1,422,215.00	533,524.09	1,422,215.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>88,312,970.00</b>	<b>94,351,303.00</b>	<b>17,038,552.87</b>	<b>94,351,303.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,997,003.00	3,023,735.00	1,961,338.46	3,023,735.00	0.00	0.0%
Books and Other Reference Materials		4200	676,533.00	988,660.00	185,134.27	988,660.00	0.00	0.0%
Materials and Supplies		4300	10,398,256.00	36,500,211.00	1,153,456.65	36,500,211.00	0.00	0.0%
Noncapitalized Equipment		4400	1,510,701.00	18,203,106.00	296,777.76	18,203,106.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,582,493.00</b>	<b>58,715,712.00</b>	<b>3,596,707.14</b>	<b>58,715,712.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	456,387.00	425,178.00	10,976.50	425,178.00	0.00	0.0%
Dues and Memberships		5300	9,430.00	24,396.00	5,450.00	24,396.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	83,855.00	83,855.00	24,555.90	83,855.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,434,900.00	3,398,477.00	683,001.58	3,398,477.00	0.00	0.0%
Transfers of Direct Costs		5710	539,209.00	160,469.00	0.00	160,469.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	664.00	664.00	0.00	664.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52,636,255.00	48,543,010.00	3,525,148.30	48,543,010.00	0.00	0.0%
Communications		5900	18,350.00	77,999.00	3,879.45	77,999.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,179,050.00</b>	<b>52,714,048.00</b>	<b>4,253,011.73</b>	<b>52,714,048.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	564,867.00	53,146.00	6,513.73	53,146.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>564,867.00</b>	<b>53,146.00</b>	<b>6,513.73</b>	<b>53,146.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	2,364.00	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	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	6,180,385.00	6,180,385.00	0.00	6,180,385.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,180,385.00</b>	<b>6,180,385.00</b>	<b>2,364.00</b>	<b>6,180,385.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,941,858.00	4,895,953.00	55,229.05	4,895,953.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>3,941,858.00</b>	<b>4,895,953.00</b>	<b>55,229.05</b>	<b>4,895,953.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>280,741,708.00</b>	<b>351,020,514.00</b>	<b>59,505,634.70</b>	<b>351,020,514.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	80,198,995.00	81,605,344.00	0.00	81,605,344.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(4,822,416.00)	(4,815,976.00)	6,439.64	(4,815,976.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			75,376,579.00	76,789,368.00	6,439.64	76,789,368.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			75,376,579.00	76,789,368.00	6,439.64	76,789,368.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	352,377,713.00	385,147,021.00	77,230,832.85	385,147,021.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,935,638.00	103,833,645.00	38,192,292.86	103,833,645.00	0.00	0.0%
3) Other State Revenue		8300-8599	76,689,158.00	85,745,298.00	16,098,444.42	85,745,298.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,800,598.00	80,533,627.00	15,684,800.25	80,533,627.00	0.00	0.0%
5) TOTAL, REVENUES			567,803,107.00	655,259,591.00	147,206,370.38	655,259,591.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	203,706,300.00	223,621,057.00	61,521,053.60	223,621,057.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,640,837.00	103,863,180.00	30,470,963.28	103,863,180.00	0.00	0.0%
3) Employee Benefits		3000-3999	172,698,067.00	182,533,509.00	43,440,440.44	182,533,509.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,777,440.00	65,182,709.00	4,480,552.11	65,182,709.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,883,101.00	81,417,412.00	9,028,605.44	81,417,412.00	0.00	0.0%
6) Capital Outlay		6000-6999	679,867.00	342,582.00	35,985.31	342,582.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,165,822.00	12,165,822.00	2,203,642.24	12,165,822.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,624,206.00)	(1,796,456.00)	(190,596.27)	(1,796,456.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			568,927,228.00	667,329,815.00	150,990,646.15	667,329,815.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,124,121.00)	(12,070,224.00)	(3,784,275.77)	(12,070,224.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	264,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
b) Transfers Out		7600-7629	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	3,190.03	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			(1,335,933.00)	(1,335,933.00)	267,257.03	(1,335,933.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,460,054.00)	(13,406,157.00)	(3,517,018.74)	(13,406,157.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,231,923.00	67,577,598.00		67,577,598.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,231,923.00	67,577,598.00		67,577,598.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,231,923.00	67,577,598.00		67,577,598.00		
2) Ending Balance, June 30 (E + F1e)			63,771,869.00	54,171,441.00		54,171,441.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			39,293,758.00	22,001,903.00		22,001,903.00		
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	12,746,376.44	7,530,324.00		7,530,324.00		
ECE Rentals	0000	9780	70,374.00					
Charter Leases	0000	9780	2,283,187.00					
Health&Welfare	0000	9780	4,001,789.00					
Stale Dated Warrants	0000	9780	1,681,497.00					
Additional 1% reserve for Economic Ur	0000	9780	4,709,529.44					
Stale Dated Warrants	0000	9780		841,026.00				
Additional 1% Reserve for Economic U	0000	9780		6,689,298.00				
Stale Dated Warrants	0000	9780				841,026.00		
Additional 1% Reserve	0000	9780				6,689,298.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,560,544.56	13,378,596.00		13,378,596.00		
Unassigned/Unappropriated Amount			171,190.00	11,110,618.00		11,110,618.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	198,761,761.00	231,302,243.00	59,210,766.00	231,302,243.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	42,704,846.00	42,933,672.00	16,392,276.00	42,933,672.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	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	0.00	(23,086.01)	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,818,866.00	80,818,866.00	5,501,588.21	80,818,866.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,169,200.00	7,169,200.00	4,905,269.70	7,169,200.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	108,446.10	0.00	0.00	0.0%
Supplemental Taxes		8044	2,688,400.00	2,688,400.00	891,164.85	2,688,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,905,742.00	52,905,742.00	0.00	52,905,742.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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			385,048,815.00	417,818,123.00	86,986,424.85	417,818,123.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(35,884,808.00)	(35,884,808.00)	(9,755,592.00)	(35,884,808.00)	0.00	0.0%
Property Taxes Transfers		8097	3,213,706.00	3,213,706.00	0.00	3,213,706.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>352,377,713.00</b>	<b>385,147,021.00</b>	<b>77,230,832.85</b>	<b>385,147,021.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,569,758.00	8,569,758.00	0.00	8,569,758.00	0.00	0.0%
Special Education Discretionary Grants		8182	859,788.00	859,788.00	0.00	859,788.00	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	18,354,314.00	21,554,633.00	0.00	21,554,633.00	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	1,725,381.00	2,563,579.00	0.00	2,563,579.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	282,153.00	400,669.00	99,272.21	400,669.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,510,399.00	1,595,225.00	225,800.59	1,595,225.00	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	14,073,032.00	15,589,651.00	883,696.72	15,589,651.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	426,059.00	426,059.00	0.00	426,059.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,134,754.00	52,274,283.00	36,983,523.34	52,274,283.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>61,935,638.00</b>	<b>103,833,645.00</b>	<b>38,192,292.86</b>	<b>103,833,645.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	21,863,565.00	21,863,565.00	6,739,344.00	21,863,565.00	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	1,297,747.00	1,297,747.00	0.00	1,297,747.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,975,072.00	6,709,599.00	0.00	6,709,599.00	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	7,395,797.00	9,277,376.00	0.00	9,277,376.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,165,810.00	1,346,690.00	1,202,877.46	1,346,690.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	544,896.00	601,176.00	124,871.00	601,176.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	117,435.00	92,435.15	117,435.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,446,271.00	44,531,710.00	7,938,916.81	44,531,710.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>76,689,158.00</b>	<b>85,745,298.00</b>	<b>16,098,444.42</b>	<b>85,745,298.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	44,204,430.00	44,204,430.00	2,122,205.26	44,204,430.00	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	8,000,000.00	8,000,000.00	0.00	8,000,000.00	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	497,965.00	497,965.00	14,408.80	497,965.00	0.00	0.0%
Interest		8660	828,000.00	828,000.00	114,169.14	828,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,198,822.00	1,198,822.00	0.00	1,198,822.00	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	16,450.00	16,450.00	6,001.34	16,450.00	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	22,054,931.00	25,787,960.00	13,428,015.71	25,787,960.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>76,800,598.00</b>	<b>80,533,627.00</b>	<b>15,684,800.25</b>	<b>80,533,627.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>567,803,107.00</b>	<b>655,259,591.00</b>	<b>147,206,370.38</b>	<b>655,259,591.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	170,058,345.00	186,453,562.00	49,281,882.50	186,453,562.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	12,703,490.00	11,946,603.00	3,491,135.29	11,946,603.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,631,838.00	24,312,690.00	8,511,294.31	24,312,690.00	0.00	0.0%
Other Certificated Salaries		1900	312,627.00	908,202.00	236,741.50	908,202.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			203,706,300.00	223,621,057.00	61,521,053.60	223,621,057.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,386,661.00	18,180,097.00	4,662,233.95	18,180,097.00	0.00	0.0%
Classified Support Salaries		2200	28,857,083.00	37,145,920.00	9,737,902.52	37,145,920.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	24,933,808.00	29,439,750.00	10,672,931.09	29,439,750.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,895,995.00	17,630,446.00	5,114,083.02	17,630,446.00	0.00	0.0%
Other Classified Salaries		2900	1,567,290.00	1,466,967.00	283,812.70	1,466,967.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			87,640,837.00	103,863,180.00	30,470,963.28	103,863,180.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	64,078,825.00	64,752,524.00	9,644,145.48	64,752,524.00	0.00	0.0%
PERS		3201-3202	18,521,956.00	21,166,227.00	5,470,632.15	21,166,227.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,296,745.00	10,721,736.00	3,139,377.94	10,721,736.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	61,348,572.00	62,812,730.00	18,418,601.46	62,812,730.00	0.00	0.0%
Unemployment Insurance		3501-3502	238,991.00	353,520.00	87,396.86	353,520.00	0.00	0.0%
Workers' Compensation		3601-3602	17,419,258.00	19,118,069.00	5,518,596.74	19,118,069.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,064.00	21,434.00	113,420.53	21,434.00	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	2,785,656.00	3,587,269.00	1,048,269.28	3,587,269.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			172,698,067.00	182,533,509.00	43,440,440.44	182,533,509.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,756,297.00	3,765,452.00	1,967,212.02	3,765,452.00	0.00	0.0%
Books and Other Reference Materials		4200	837,240.00	1,280,454.00	222,892.97	1,280,454.00	0.00	0.0%
Materials and Supplies		4300	12,465,197.00	40,613,064.00	1,471,605.34	40,613,064.00	0.00	0.0%
Noncapitalized Equipment		4400	2,718,706.00	19,523,739.00	818,841.78	19,523,739.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,777,440.00	65,182,709.00	4,480,552.11	65,182,709.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	771,523.00	724,050.00	18,798.68	724,050.00	0.00	0.0%
Dues and Memberships		5300	505,558.00	592,976.00	318,220.45	592,976.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,483,638.00	9,460,638.00	1,945,927.71	9,460,638.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,230,956.00	4,251,142.00	781,237.83	4,251,142.00	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	(505,085.00)	(185,085.00)	0.00	(185,085.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,926,569.00	64,031,011.00	5,563,884.39	64,031,011.00	0.00	0.0%
Communications		5900	2,469,942.00	2,542,680.00	400,536.38	2,542,680.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,883,101.00	81,417,412.00	9,028,605.44	81,417,412.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	21,655.00	50,000.00	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	629,867.00	292,582.00	14,330.31	292,582.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>679,867.00</b>	<b>342,582.00</b>	<b>35,985.31</b>	<b>342,582.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	2,364.00	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	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	6,180,385.00	6,180,385.00	0.00	6,180,385.00	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	410,566.00	410,566.00	0.00	410,566.00	0.00	0.0%
Other Debt Service - Principal		7439	5,574,871.00	5,574,871.00	2,201,278.24	5,574,871.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,165,822.00</b>	<b>12,165,822.00</b>	<b>2,203,642.24</b>	<b>12,165,822.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,624,206.00)	(1,796,456.00)	(190,596.27)	(1,796,456.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,624,206.00)</b>	<b>(1,796,456.00)</b>	<b>(190,596.27)</b>	<b>(1,796,456.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>568,927,228.00</b>	<b>667,329,815.00</b>	<b>150,990,646.15</b>	<b>667,329,815.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	264,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			264,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,600,000.00	1,600,000.00	0.00	1,600,000.00	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			1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	3,190.03	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	3,190.03	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,335,933.00)	(1,335,933.00)	267,257.03	(1,335,933.00)	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Projected Year Totals</b>
8150	Ongoing & Major Maintenance Account (RM,	1,452,906.00
9010	Other Restricted Local	20,548,997.00
Total, Restricted Balance		<u>22,001,903.00</u>

**FORM 11**  
**ADULT EDUCATION**  
**FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	192,000.00	166,885.00	0.00	166,885.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,178,107.00	2,422,790.00	0.00	2,422,790.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,800.00	100,800.00	342.10	100,800.00	0.00	0.0%
5) TOTAL, REVENUES			2,470,907.00	2,690,475.00	342.10	2,690,475.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,534,177.00	1,794,674.00	491,033.59	1,794,674.00	0.00	0.0%
2) Classified Salaries		2000-2999	271,895.00	287,455.00	86,969.50	287,455.00	0.00	0.0%
3) Employee Benefits		3000-3999	794,606.00	899,991.00	234,084.84	899,991.00	0.00	0.0%
4) Books and Supplies		4000-4999	106,870.00	102,574.00	0.00	102,574.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,845.00	190,846.00	25,482.00	190,846.00	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	107,400.00	32,400.00	29,015.81	32,400.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,930,793.00	3,307,940.00	866,585.74	3,307,940.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(459,886.00)	(617,465.00)	(866,243.64)	(617,465.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(459,886.00)	(617,465.00)	(866,243.64)	(617,465.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,015,740.00	1,910,237.00		1,910,237.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,015,740.00	1,910,237.00		1,910,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,015,740.00	1,910,237.00		1,910,237.00		
2) Ending Balance, June 30 (E + F1e)			555,854.00	1,292,772.00		1,292,772.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			548,966.00	1,061,492.00		1,061,492.00		
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	6,888.00	231,280.00		231,280.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	192,000.00	166,885.00	0.00	166,885.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>192,000.00</b>	<b>166,885.00</b>	<b>0.00</b>	<b>166,885.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,178,107.00	2,422,790.00	0.00	2,422,790.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,178,107.00</b>	<b>2,422,790.00</b>	<b>0.00</b>	<b>2,422,790.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	286.14	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,800.00	100,800.00	55.96	100,800.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100,800.00</b>	<b>100,800.00</b>	<b>342.10</b>	<b>100,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,470,907.00</b>	<b>2,690,475.00</b>	<b>342.10</b>	<b>2,690,475.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,197,226.00	1,290,371.00	377,942.45	1,290,371.00	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	336,951.00	504,303.00	113,091.14	504,303.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,534,177.00</b>	<b>1,794,674.00</b>	<b>491,033.59</b>	<b>1,794,674.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	133,818.00	104,600.00	30,422.30	104,600.00	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	138,077.00	182,855.00	56,547.20	182,855.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>271,895.00</b>	<b>287,455.00</b>	<b>86,969.50</b>	<b>287,455.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	231,713.00	246,337.00	65,669.37	246,337.00	0.00	0.0%
PERS		3201-3202	76,736.00	100,428.00	15,425.82	100,428.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	63,621.00	73,585.00	17,547.87	73,585.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	305,181.00	340,307.00	95,041.36	340,307.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,368.00	1,739.00	573.20	1,739.00	0.00	0.0%
Workers' Compensation		3601-3602	108,365.00	125,705.00	35,280.68	125,705.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	448.31	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	7,622.00	11,890.00	4,098.23	11,890.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>794,606.00</b>	<b>899,991.00</b>	<b>234,084.84</b>	<b>899,991.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	99,870.00	95,574.00	0.00	95,574.00	0.00	0.0%
Noncapitalized Equipment		4400	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>106,870.00</b>	<b>102,574.00</b>	<b>0.00</b>	<b>102,574.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	1,070.00	3,000.00	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	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800.00	2,800.00	0.00	2,800.00	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	95,045.00	170,046.00	24,412.00	170,046.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>115,845.00</b>	<b>190,846.00</b>	<b>25,482.00</b>	<b>190,846.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	107,400.00	32,400.00	29,015.81	32,400.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>107,400.00</b>	<b>32,400.00</b>	<b>29,015.81</b>	<b>32,400.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,930,793.00</b>	<b>3,307,940.00</b>	<b>866,585.74</b>	<b>3,307,940.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
6371	CalWORKs for ROCP or Adult Education	20,355.00
6391	Adult Education Program	553,845.00
9010	Other Restricted Local	487,292.00
Total, Restricted Balance		<u>1,061,492.00</u>

**FORM 12**  
**CHILD DEVELOPMENT**  
**FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	866,768.00	866,768.00	0.00	866,768.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,962,170.00	12,551,693.00	0.00	12,551,693.00	0.00	0.0%
4) Other Local Revenue		8600-8799	214,800.00	214,800.00	1,761.42	214,800.00	0.00	0.0%
5) TOTAL, REVENUES			14,043,738.00	13,633,261.00	1,761.42	13,633,261.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,524,262.00	3,728,961.00	1,090,829.01	3,728,961.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,013,505.00	4,148,891.00	1,261,961.76	4,148,891.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,837,642.00	5,102,153.00	1,529,337.74	5,102,153.00	0.00	0.0%
4) Books and Supplies		4000-4999	73,956.00	85,886.00	0.00	85,886.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,131,213.00	1,710,323.00	39,703.91	1,710,323.00	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	478,171.00	478,171.00	162,743.98	478,171.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,058,749.00	15,254,385.00	4,084,576.40	15,254,385.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,015,011.00)	(1,621,124.00)	(4,082,814.98)	(1,621,124.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	57,224.00	57,224.00	57,224.00	57,224.00	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			(57,224.00)	(57,224.00)	(57,224.00)	(57,224.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,072,235.00)	(1,678,348.00)	(4,140,038.98)	(1,678,348.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,664,800.00	2,245,955.00		2,245,955.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,664,800.00	2,245,955.00		2,245,955.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,800.00	2,245,955.00		2,245,955.00		
2) Ending Balance, June 30 (E + F1e)			592,565.00	567,607.00		567,607.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			564,501.00	513,757.00		513,757.00		
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	28,064.00	53,850.00		53,850.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	866,768.00	866,768.00	0.00	866,768.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>866,768.00</b>	<b>866,768.00</b>	<b>0.00</b>	<b>866,768.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	12,954,670.00	12,544,193.00	0.00	12,544,193.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,962,170.00</b>	<b>12,551,693.00</b>	<b>0.00</b>	<b>12,551,693.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,761.42	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	214,800.00	214,800.00	0.00	214,800.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>214,800.00</b>	<b>214,800.00</b>	<b>1,761.42</b>	<b>214,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,043,738.00</b>	<b>13,633,261.00</b>	<b>1,761.42</b>	<b>13,633,261.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,470,949.00	2,728,105.00	717,782.53	2,728,105.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,049,313.00	996,856.00	373,046.48	996,856.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,524,262.00</b>	<b>3,728,961.00</b>	<b>1,090,829.01</b>	<b>3,728,961.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,305,775.00	3,250,266.00	955,998.95	3,250,266.00	0.00	0.0%
Classified Support Salaries		2200	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,305.00	254,520.00	95,797.26	254,520.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	613,425.00	643,105.00	210,165.55	643,105.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,013,505.00</b>	<b>4,148,891.00</b>	<b>1,261,961.76</b>	<b>4,148,891.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	448,548.00	492,041.00	134,984.93	492,041.00	0.00	0.0%
PERS		3201-3202	963,321.00	1,091,478.00	307,160.35	1,091,478.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	416,810.00	418,403.00	125,262.90	418,403.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,472,360.00	2,545,601.00	794,113.50	2,545,601.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,205.00	7,626.00	2,360.07	7,626.00	0.00	0.0%
Workers' Compensation		3601-3602	452,260.00	473,078.00	141,168.35	473,078.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	233.04	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	77,138.00	73,926.00	24,054.60	73,926.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,837,642.00</b>	<b>5,102,153.00</b>	<b>1,529,337.74</b>	<b>5,102,153.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	73,956.00	85,886.00	0.00	85,886.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,956.00</b>	<b>85,886.00</b>	<b>0.00</b>	<b>85,886.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	900.00	900.00	900.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,000.00	268,000.00	33,456.01	268,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,644.00	18,517.00	(8,828.10)	18,517.00	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	1,177,269.00	1,177,269.00	0.00	1,177,269.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	661,300.00	239,637.00	14,176.00	239,637.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,131,213.00</b>	<b>1,710,323.00</b>	<b>39,703.91</b>	<b>1,710,323.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	478,171.00	478,171.00	162,743.98	478,171.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>478,171.00</b>	<b>478,171.00</b>	<b>162,743.98</b>	<b>478,171.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,058,749.00</b>	<b>15,254,385.00</b>	<b>4,084,576.40</b>	<b>15,254,385.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	57,224.00	57,224.00	57,224.00	57,224.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			57,224.00	57,224.00	57,224.00	57,224.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(57,224.00)	(57,224.00)	(57,224.00)	(57,224.00)		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	513,757.00
Total, Restricted Balance		<u>513,757.00</u>

**FORM 13**  
**CAFETERIA SPECIAL**  
**REVENUE FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,289,000.00	18,289,000.00	5,890,401.00	18,289,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	983,905.00	983,905.00	259,561.20	983,905.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,546,500.00	1,622,500.00	35,179.50	1,622,500.00	0.00	0.0%
5) TOTAL, REVENUES			20,819,405.00	20,895,405.00	6,185,141.70	20,895,405.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,879,948.00	5,837,432.00	1,745,184.71	5,837,432.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,283,620.00	3,417,705.00	912,409.90	3,417,705.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,159,275.00	18,649,613.00	1,222,909.92	18,649,613.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	549,818.00	608,818.00	14,811.93	608,818.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	160,000.00	0.00	160,000.00	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	1,038,635.00	1,285,885.00	(1,163.52)	1,285,885.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,911,296.00	29,959,453.00	3,894,152.94	29,959,453.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,091,891.00)	(9,064,048.00)	2,290,988.76	(9,064,048.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	206,843.00	206,843.00	206,843.00	206,843.00	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			1,393,157.00	1,393,157.00	(206,843.00)	1,393,157.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(698,734.00)	(7,670,891.00)	2,084,145.76	(7,670,891.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	698,734.00	7,670,891.00		7,670,891.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			698,734.00	7,670,891.00		7,670,891.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			698,734.00	7,670,891.00		7,670,891.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	18,289,000.00	18,289,000.00	5,890,401.00	18,289,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,289,000.00</b>	<b>18,289,000.00</b>	<b>5,890,401.00</b>	<b>18,289,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	983,905.00	983,905.00	259,561.20	983,905.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>983,905.00</b>	<b>983,905.00</b>	<b>259,561.20</b>	<b>983,905.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	396,500.00	396,500.00	0.00	396,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	2,594.20	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,100,000.00	1,176,000.00	32,585.30	1,176,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,546,500.00</b>	<b>1,622,500.00</b>	<b>35,179.50</b>	<b>1,622,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,819,405.00</b>	<b>20,895,405.00</b>	<b>6,185,141.70</b>	<b>20,895,405.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,457,760.00	3,936,866.00	1,200,488.09	3,936,866.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,422,188.00	1,589,570.00	479,713.76	1,589,570.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	310,996.00	64,982.86	310,996.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,879,948.00</b>	<b>5,837,432.00</b>	<b>1,745,184.71</b>	<b>5,837,432.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	35,756.00	8,983.10	35,756.00	0.00	0.0%
PERS		3201-3202	1,581,506.00	1,100,524.00	261,621.94	1,100,524.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	602,815.00	407,118.00	120,965.46	407,118.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,369,575.00	1,391,317.00	371,988.93	1,391,317.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,880.00	4,848.00	1,447.08	4,848.00	0.00	0.0%
Workers' Compensation		3601-3602	472,798.00	350,370.00	106,076.18	350,370.00	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	249,046.00	127,772.00	41,327.21	127,772.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,283,620.00</b>	<b>3,417,705.00</b>	<b>912,409.90</b>	<b>3,417,705.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,186,131.00	8,809,229.00	40,054.27	8,809,229.00	0.00	0.0%
Noncapitalized Equipment		4400	120,000.00	130,091.00	(2,680.34)	130,091.00	0.00	0.0%
Food		4700	6,853,144.00	9,710,293.00	1,185,535.99	9,710,293.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,159,275.00</b>	<b>18,649,613.00</b>	<b>1,222,909.92</b>	<b>18,649,613.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Dues and Memberships		5300	2,700.00	2,700.00	0.00	2,700.00	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	285,000.00	285,000.00	11,411.25	285,000.00	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	19,618.00	(300,382.00)	0.00	(300,382.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	227,000.00	576,000.00	2,061.67	576,000.00	0.00	0.0%
Communications		5900	500.00	30,500.00	1,339.01	30,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>549,818.00</b>	<b>608,818.00</b>	<b>14,811.93</b>	<b>608,818.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	160,000.00	0.00	160,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,038,635.00	1,285,885.00	(1,163.52)	1,285,885.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,038,635.00</b>	<b>1,285,885.00</b>	<b>(1,163.52)</b>	<b>1,285,885.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,911,296.00</b>	<b>29,959,453.00</b>	<b>3,894,152.94</b>	<b>29,959,453.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,600,000.00</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	206,843.00	206,843.00	206,843.00	206,843.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>206,843.00</b>	<b>206,843.00</b>	<b>206,843.00</b>	<b>206,843.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,393,157.00</b>	<b>1,393,157.00</b>	<b>(206,843.00)</b>	<b>1,393,157.00</b>		

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

**FORM 14**  
**DEFERRED**  
**MAINTENANCE FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.46	300,000.00	0.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	0.46	300,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	495,258.00	1,922,194.00	423,625.00	1,922,194.00	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			495,258.00	1,922,194.00	423,625.00	1,922,194.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(195,258.00)	(1,622,194.00)	(423,624.54)	(1,622,194.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(195,258.00)	(1,622,194.00)	(423,624.54)	(1,622,194.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,459,696.00	4,597,838.00		4,597,838.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,459,696.00	4,597,838.00		4,597,838.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,459,696.00	4,597,838.00		4,597,838.00		
2) Ending Balance, June 30 (E + F1e)			4,264,438.00	2,975,644.00		2,975,644.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	4,264,438.00	2,975,644.00		2,975,644.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	0.46	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			300,000.00	300,000.00	0.46	300,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			300,000.00	300,000.00	0.46	300,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	495,258.00	1,922,194.00	423,625.00	1,922,194.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>495,258.00</b>	<b>1,922,194.00</b>	<b>423,625.00</b>	<b>1,922,194.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>495,258.00</b>	<b>1,922,194.00</b>	<b>423,625.00</b>	<b>1,922,194.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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

**FORM 21**  
**BUILDING FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,629,500.00	1,629,500.00	13,384.78	1,629,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,639,500.00	1,639,500.00	13,384.78	1,639,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,897,558.00	2,788,243.00	818,488.57	2,788,243.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,400,035.00	1,355,750.00	351,184.09	1,355,750.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,020,000.00	2,333,612.00	1,932.79	2,333,612.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,320,000.00	4,239,598.00	19,691.05	4,239,598.00	0.00	0.0%
6) Capital Outlay		6000-6999	48,435,000.00	81,068,976.00	15,668,334.19	81,068,976.00	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			59,072,593.00	91,786,179.00	16,859,630.69	91,786,179.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(57,433,093.00)	(90,146,679.00)	(16,846,245.91)	(90,146,679.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(57,433,093.00)	(90,146,679.00)	(16,846,245.91)	(90,146,679.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,204,476.00	124,217,259.00		124,217,259.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,204,476.00	124,217,259.00		124,217,259.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,204,476.00	124,217,259.00		124,217,259.00		
2) Ending Balance, June 30 (E + F1e)			4,771,383.00	34,070,580.00		34,070,580.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,640,988.00	34,030,056.00		34,030,056.00		
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	130,395.00	40,524.00		40,524.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,593,000.00	1,593,000.00	8,900.08	1,593,000.00	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	36,500.00	36,500.00	4,484.70	36,500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,629,500.00	1,629,500.00	13,384.78	1,629,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,639,500.00	1,639,500.00	13,384.78	1,639,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	10,000.00	16,800.00	5,953.32	16,800.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,577,091.00	2,474,347.00	723,726.63	2,474,347.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	310,467.00	297,096.00	88,808.62	297,096.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,897,558.00</b>	<b>2,788,243.00</b>	<b>818,488.57</b>	<b>2,788,243.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	26,329.00	27,145.00	5,715.05	27,145.00	0.00	0.0%
PERS		3201-3202	552,565.00	572,435.00	138,211.24	572,435.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	207,667.00	202,613.00	58,911.36	202,613.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	414,765.00	363,605.00	91,388.60	363,605.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,534.00	2,494.00	780.61	2,494.00	0.00	0.0%
Workers' Compensation		3601-3602	173,853.00	167,308.00	49,161.92	167,308.00	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	22,322.00	20,150.00	7,015.31	20,150.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,400,035.00</b>	<b>1,355,750.00</b>	<b>351,184.09</b>	<b>1,355,750.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,020,000.00	2,313,612.00	1,932.79	2,313,612.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,020,000.00</b>	<b>2,333,612.00</b>	<b>1,932.79</b>	<b>2,333,612.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	25,000.00	700.00	25,000.00	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	700.00	0.00	700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	265,401.00	18,019.91	265,401.00	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	4,320,000.00	3,945,997.00	850.00	3,945,997.00	0.00	0.0%
Communications		5900	0.00	2,500.00	121.14	2,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,320,000.00</b>	<b>4,239,598.00</b>	<b>19,691.05</b>	<b>4,239,598.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,435,000.00	81,035,436.00	15,668,334.19	81,035,436.00	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	33,540.00	0.00	33,540.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			48,435,000.00	81,068,976.00	15,668,334.19	81,068,976.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			59,072,593.00	91,786,179.00	16,859,630.69	91,786,179.00		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
7690	On-Behalf Pension Contributions	0.00
9010	Other Restricted Local	34,030,056.00
Total, Restricted Balance		<u>34,030,056.00</u>

**FUND 25**  
**CAPITAL FACILITIES**  
**FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200,000.00	2,200,000.00	1,731.29	2,200,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,200,000.00	2,200,000.00	1,731.29	2,200,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,937,900.00	2,937,900.00	0.00	2,937,900.00	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			2,937,900.00	2,937,900.00	0.00	2,937,900.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(737,900.00)	(737,900.00)	1,731.29	(737,900.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(737,900.00)	(737,900.00)	1,731.29	(737,900.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,828,530.00	5,464,801.00		5,464,801.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,828,530.00	5,464,801.00		5,464,801.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,828,530.00	5,464,801.00		5,464,801.00		
2) Ending Balance, June 30 (E + F1e)			2,090,630.00	4,726,901.00		4,726,901.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,090,630.00	4,716,097.00		4,716,097.00		
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	10,804.00		10,804.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	200,000.00	200,000.00	1,731.29	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,200,000.00	2,200,000.00	1,731.29	2,200,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,200,000.00	2,200,000.00	1,731.29	2,200,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,937,900.00	2,937,900.00	0.00	2,937,900.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,937,900.00</b>	<b>2,937,900.00</b>	<b>0.00</b>	<b>2,937,900.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,937,900.00</b>	<b>2,937,900.00</b>	<b>0.00</b>	<b>2,937,900.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	4,716,097.00
Total, Restricted Balance		<u>4,716,097.00</u>

**FORM 35**  
**COUNTY SCHOOL**  
**FACILITIES FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	7.33	225,000.00	0.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	7.33	225,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	42,000.00	10,177.50	42,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	530,000.00	488,000.00	18,482.92	488,000.00	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			530,000.00	530,000.00	28,660.42	530,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(305,000.00)	(305,000.00)	(28,653.09)	(305,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(305,000.00)	(305,000.00)	(28,653.09)	(305,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,471,541.00	9,040,886.00		9,040,886.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,471,541.00	9,040,886.00		9,040,886.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,471,541.00	9,040,886.00		9,040,886.00		
2) Ending Balance, June 30 (E + F1e)			8,166,541.00	8,735,886.00		8,735,886.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,009,733.00	8,733,386.00		8,733,386.00		
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	156,808.00	2,500.00		2,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	7.33	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%
Other Local Revenue								
All Other Local Revenue		8699	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			225,000.00	225,000.00	7.33	225,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			225,000.00	225,000.00	7.33	225,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	42,000.00	10,177.50	42,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	42,000.00	10,177.50	42,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	530,000.00	488,000.00	18,482.92	488,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			530,000.00	488,000.00	18,482.92	488,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			530,000.00	530,000.00	28,660.42	530,000.00		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
7710	State School Facilities Projects	8,733,386.00
Total, Restricted Balance		<u>8,733,386.00</u>

**FORM 40**  
**SPECIAL RESERVE**  
**FUND FOR CAPITAL**  
**OUTLAY PROJECTS**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,589.82	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,589.82	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	26,500.00	35,106.66	26,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	5,093.00	7,364.23	5,093.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	298,000.00	486,508.00	127,630.38	486,508.00	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			353,000.00	543,101.00	170,101.27	543,101.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(353,000.00)	(543,101.00)	(168,511.45)	(543,101.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(353,000.00)	(543,101.00)	(168,511.45)	(543,101.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	729,813.00	1,212,954.00		1,212,954.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,813.00	1,212,954.00		1,212,954.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,813.00	1,212,954.00		1,212,954.00		
2) Ending Balance, June 30 (E + F1e)			376,813.00	669,853.00		669,853.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	341,361.00	411,525.00		411,525.00		
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	35,452.00	0.00		258,328.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	258,328.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	(1,075.63)	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	2,665.45	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	1,589.82	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	1,589.82	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	14,000.00	35,106.66	14,000.00	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	12,500.00	0.00	12,500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	26,500.00	35,106.66	26,500.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	3,175.00	1,860.68	3,175.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	1,071.00	2,315.92	1,071.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	1,028.61	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	7.00	34.68	7.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	840.00	2,078.45	840.00	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	45.89	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	5,093.00	7,364.23	5,093.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	30,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	15,000.00	0.00	15,000.00	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	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			25,000.00	15,000.00	0.00	15,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	298,000.00	486,508.00	127,630.38	486,508.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>298,000.00</b>	<b>486,508.00</b>	<b>127,630.38</b>	<b>486,508.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>353,000.00</b>	<b>543,101.00</b>	<b>170,101.27</b>	<b>543,101.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
7810	Other Restricted State	50,416.00
9010	Other Restricted Local	361,109.00
Total, Restricted Balance		<u>411,525.00</u>

**FORM 51**  
**BOND INTEREST &**  
**REDEMPTION FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,162,060.00	1,162,060.00	0.00	1,162,060.00	0.00	0.0%
3) Other State Revenue		8300-8599	448,000.00	448,000.00	0.00	448,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,636,055.00	76,636,055.00	10,221,150.08	76,636,055.00	0.00	0.0%
5) TOTAL, REVENUES			78,246,115.00	78,246,115.00	10,221,150.08	78,246,115.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	91,580,639.00	91,580,639.00	68,853,453.29	91,580,639.00	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			91,580,639.00	91,580,639.00	68,853,453.29	91,580,639.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,334,524.00)	(13,334,524.00)	(58,632,303.21)	(13,334,524.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,334,524.00)	(13,334,524.00)	(58,632,303.21)	(13,334,524.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,840,154.00	111,135,964.00		111,135,964.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,840,154.00	111,135,964.00		111,135,964.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,840,154.00	111,135,964.00		111,135,964.00		
2) Ending Balance, June 30 (E + F1e)			51,505,630.00	97,801,440.00		97,801,440.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	51,505,630.00	97,801,440.00		97,801,440.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	1,162,060.00	1,162,060.00	0.00	1,162,060.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			1,162,060.00	1,162,060.00	0.00	1,162,060.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	448,000.00	448,000.00	0.00	448,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			448,000.00	448,000.00	0.00	448,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	65,242,040.00	65,242,040.00	3,366,213.80	65,242,040.00	0.00	0.0%
Unsecured Roll		8612	3,400,000.00	3,400,000.00	3,189,583.23	3,400,000.00	0.00	0.0%
Prior Years' Taxes		8613	700,000.00	700,000.00	93,667.65	700,000.00	0.00	0.0%
Supplemental Taxes		8614	2,600,000.00	2,600,000.00	470,283.14	2,600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,649,800.00	1,649,800.00	57,187.32	1,649,800.00	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	3,044,215.00	3,044,215.00	3,044,214.94	3,044,215.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			76,636,055.00	76,636,055.00	10,221,150.08	76,636,055.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			78,246,115.00	78,246,115.00	10,221,150.08	78,246,115.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	45,169,215.00	45,169,215.00	45,169,214.94	45,169,215.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	46,411,424.00	46,411,424.00	23,684,238.35	46,411,424.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			91,580,639.00	91,580,639.00	68,853,453.29	91,580,639.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			91,580,639.00	91,580,639.00	68,853,453.29	91,580,639.00		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	97,801,440.00
Total, Restricted Balance		<u>97,801,440.00</u>

**FORM 67**  
**SELF-INSURANCE**  
**FUND FORM**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,133,709.00	23,938,709.00	4,204,540.91	23,938,709.00	0.00	0.0%
5) TOTAL, REVENUES			24,133,709.00	23,938,709.00	4,204,540.91	23,938,709.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,072,091.00	1,024,058.00	450,921.94	1,024,058.00	0.00	0.0%
3) Employee Benefits		3000-3999	512,413.00	560,446.00	187,400.44	560,446.00	0.00	0.0%
4) Books and Supplies		4000-4999	24,000.00	15,681,101.00	2,760.85	15,681,101.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	22,525,205.00	23,707,186.00	7,573,096.77	23,707,186.00	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			24,133,709.00	40,972,791.00	8,214,180.00	40,972,791.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(17,034,082.00)	(4,009,639.09)	(17,034,082.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	(17,034,082.00)	(4,009,639.09)	(17,034,082.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,655,434.00	17,036,716.00		17,036,716.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,655,434.00	17,036,716.00		17,036,716.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,655,434.00	17,036,716.00		17,036,716.00		
2) Ending Net Position, June 30 (E + F1e)			11,655,434.00	2,634.00		2,634.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			11,655,434.00	2,634.00		2,634.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	3,674.99	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	24,033,709.00	23,838,709.00	4,200,865.92	23,838,709.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			24,133,709.00	23,938,709.00	4,204,540.91	23,938,709.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			24,133,709.00	23,938,709.00	4,204,540.91	23,938,709.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	20,000.00	20,000.00	3,722.00	20,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	984,244.00	936,211.00	424,584.26	936,211.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	67,847.00	67,847.00	22,615.68	67,847.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,072,091.00</b>	<b>1,024,058.00</b>	<b>450,921.94</b>	<b>1,024,058.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	221,924.00	255,705.00	78,865.70	255,705.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	82,015.00	90,443.00	34,437.47	90,443.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	140,470.00	136,155.00	45,960.27	136,155.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,072.00	1,252.00	437.70	1,252.00	0.00	0.0%
Workers' Compensation		3601-3602	64,325.00	72,864.00	27,055.35	72,864.00	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	2,607.00	4,027.00	643.95	4,027.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>512,413.00</b>	<b>560,446.00</b>	<b>187,400.44</b>	<b>560,446.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,000.00	15,673,101.00	1,545.63	15,673,101.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	8,000.00	1,215.22	8,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>24,000.00</b>	<b>15,681,101.00</b>	<b>2,760.85</b>	<b>15,681,101.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	30.71	6,000.00	0.00	0.0%
Dues and Memberships		5300	229,300.00	229,300.00	0.00	229,300.00	0.00	0.0%
Insurance		5400-5450	4,427,522.00	4,377,522.00	3,125,373.36	4,377,522.00	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	1,000.00	229.09	1,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(691,802.00)	(691,802.00)	0.00	(691,802.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,554,185.00	19,785,166.00	4,447,463.61	19,785,166.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>22,525,205.00</b>	<b>23,707,186.00</b>	<b>7,573,096.77</b>	<b>23,707,186.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			<b>24,133,709.00</b>	<b>40,972,791.00</b>	<b>8,214,180.00</b>	<b>40,972,791.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

**FORM A1**  
**AVERAGE DAILY**  
**ATTENDANCE**

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,897.23	33,897.23	33,897.23	33,897.23	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	33,897.23	33,897.23	33,897.23	33,897.23	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	33,897.23	33,897.23	33,897.23	33,897.23	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**FORM CASH  
CASH FLOW  
WORKSHEET**

	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			51,217,883.00	81,459,219.00	65,367,281.00	97,627,932.78	69,497,167.78	36,375,367.78	43,829,190.78	28,224,752.78	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		10,573,351.00	10,573,351.00	35,424,308.00	19,032,032.00	19,032,032.00	26,116,364.00	26,116,364.00	24,949,041.00	
	8020-8079		720,225.00	5,678,001.00	4,985,158.00		0.00	40,074,787.00	(2,264,930.00)	28,128,526.00	
	8080-8099		0.00	(2,271,308.00)	(4,542,621.00)	(2,941,663.00)	(3,115,167.00)	(2,672,720.00)	(1,708,540.00)	(2,672,720.00)	
	8100-8299		93,539.00	3,623,298.00	36,475,318.00	(737,343.00)	84,625.00	1,908,378.00	15,320,735.00	1,655,693.00	
	8300-8599		1,203,454.00	2,560,965.00	7,672,331.78	3,397,830.00	4,084,391.00	5,105,917.00	6,974,023.00	4,025,423.00	
	8600-8799		11,085,991.00	2,956,911.00	692,917.00	948,981.00	1,149,797.00	22,146,632.00	6,360,721.00	5,698,480.00	
	8910-8929		0.00	0.00	0.00	264,067.00		0.00	(264,067.00)		
	8930-8979		0.00	3,129.00	61.00		8,762.00	(11,952.00)			
<b>TOTAL RECEIPTS</b>			23,676,560.00	23,124,347.00	80,707,472.78	19,963,904.00	21,244,440.00	92,667,406.00	50,534,306.00	61,784,443.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		3,391,159.00	18,345,385.00	20,420,975.00	17,130,712.00	18,990,267.00	19,852,372.00	20,006,457.00	20,563,552.00	
	2000-2999		4,914,469.00	6,178,420.00	11,350,737.00	6,235,289.00	8,015,796.00	8,469,184.00	8,439,712.00	8,377,042.00	
	3000-3999		4,500,839.00	11,886,013.00	13,548,806.00	13,504,782.00	10,231,291.00	13,554,538.00	13,618,105.00	13,341,415.00	
	4000-4999		(22,233.00)	382,244.00	1,696,176.00	2,424,365.00	4,554,420.00	3,031,592.00	3,531,079.00	2,342,648.00	
	5000-5999		(62,257.00)	2,350,479.00	2,607,790.00	2,340,546.00	3,828,883.00	6,854,576.00	6,749,031.00	7,155,598.00	
	6000-6599		(440.00)	440.00	28,169.00	7,817.00	12,523.00		10,569.00	21,667.00	
	7000-7499		549,795.00	550,426.00	523,543.00	389,282.00	796,990.00	702,487.00	543,939.00	189,109.00	
	7600-7629		0.00	0.00		0.00				0.00	
	7630-7699		0.00	31,243.00	409,533.00	5,376,143.00	9,866,133.00	33,220,006.00	781,712.00	781,712.00	
<b>TOTAL DISBURSEMENTS</b>			13,271,332.00	39,724,650.00	50,585,729.00	47,408,936.00	56,296,303.00	85,684,755.00	53,680,604.00	52,772,743.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	483,185.00				5,919.00	1,594.00				
	9200-9299	77,794,510.00	54,054,765.00	2,324,479.00	9,187,138.00	1,989,985.00	1,895,059.00	2,085,771.00	1,564,328.00	1,173,246.00	
	9310	76,804.00	0.00			(2,500,000.00)		257,680.00	231,912.00	208,721.00	
	9320	0.00	0.00								
	9330										
	9340										
	9490									(11,600,179.00)	
<b>SUBTOTAL</b>			78,354,499.00	54,054,765.00	2,324,479.00	9,187,138.00	(504,096.00)	1,896,653.00	2,343,451.00	1,796,240.00	(10,218,212.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	54,758,724.00	34,188,621.00	1,809,030.00	25,694.00	5,234.00	7,355.00	1,872,279.00	14,254,380.00	2,596,131.00	
	9610	4,395,424.00	30,036.00	17,084.00	4,348,304.00						
	9640										
	9650	2,840,635.00			2,840,635.00						
	9690			(10,000.00)	(166,403.00)	176,403.00	(40,765.00)				
<b>SUBTOTAL</b>			61,994,783.00	34,218,657.00	1,816,114.00	7,048,230.00	181,637.00	(33,410.00)	1,872,279.00	14,254,380.00	2,596,131.00
<u>Nonoperating</u>											
	9910										
<b>Suspense Clearing</b>											
<b>TOTAL BALANCE SHEET ITEMS</b>			16,359,716.00	19,836,108.00	508,365.00	2,138,908.00	(685,733.00)	1,930,063.00	471,172.00	(12,458,140.00)	(12,814,343.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			30,241,336.00	(16,091,938.00)	32,260,651.78	(28,130,765.00)	(33,121,800.00)	7,453,823.00	(15,604,438.00)	(3,802,643.00)	
<b>F. ENDING CASH (A + E)</b>			81,459,219.00	65,367,281.00	97,627,932.78	69,497,167.78	36,375,367.78	43,829,190.78	28,224,752.78	24,422,109.78	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		24,422,109.78	11,565,296.78	39,976,675.78	29,306,330.78				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	26,116,364.00	26,116,364.00	26,116,364.00	27,283,686.00		(3,213,706.00)	274,235,915.00	274,235,915.00
Property Taxes	8020-8079	2,360,224.00	27,820,099.00	13,159,016.00	21,144,898.00		1,776,204.00	143,582,208.00	143,582,208.00
Miscellaneous Funds	8080-8099	(4,408,357.00)	(2,264,802.00)	(2,264,802.00)	(5,245,902.00)		1,437,500.00	(32,671,102.00)	(32,671,102.00)
Federal Revenue	8100-8299	13,125,699.00	4,192,491.00	4,596,825.00	52,818,266.00		(29,323,879.00)	103,833,645.00	103,833,645.00
Other State Revenue	8300-8599	6,587,298.00	8,025,497.00	4,335,646.00	42,547,259.00		(10,774,736.78)	85,745,298.00	85,745,298.00
Other Local Revenue	8600-8799	(675,653.00)	19,417,434.00	6,324,498.00	4,426,918.00		0.00	80,533,627.00	80,533,627.00
Interfund Transfers In	8910-8929						264,067.00	264,067.00	264,067.00
All Other Financing Sources	8930-8979						0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>43,105,575.00</b>	<b>83,307,083.00</b>	<b>52,267,547.00</b>	<b>142,975,125.00</b>	<b>0.00</b>	<b>(39,834,550.78)</b>	<b>655,523,658.00</b>	<b>655,523,658.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	20,193,247.00	20,547,644.00	20,877,982.00	8,028,397.00		15,272,908.00	223,621,057.00	223,621,057.00
Classified Salaries	2000-2999	8,574,237.00	8,396,385.00	8,093,888.00	8,968,797.00		7,849,224.00	103,863,180.00	103,863,180.00
Employee Benefits	3000-3999	13,914,156.00	13,799,212.00	13,775,880.00	36,007,670.00		10,850,802.00	182,533,509.00	182,533,509.00
Books and Supplies	4000-4999	2,807,461.00	3,428,654.00	7,199,026.00	26,122,552.00		7,684,725.00	65,182,709.00	65,182,709.00
Services	5000-5999	6,294,159.00	6,104,941.00	7,795,355.00	17,267,025.00		12,131,286.00	81,417,412.00	81,417,412.00
Capital Outlay	6000-6599	43,618.00	45,178.00	32,895.00	161,300.00		(21,154.00)	342,582.00	342,582.00
Other Outgo	7000-7499	(21,040.00)	158,224.00	90,690.00	6,070,380.00		(174,459.00)	10,369,366.00	10,369,366.00
Interfund Transfers Out	7600-7629				460,523.00		1,139,477.00	1,600,000.00	1,600,000.00
All Other Financing Uses	7630-7699	781,712.00	781,712.00	781,712.00	781,712.00		(53,593,330.00)	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>52,587,550.00</b>	<b>53,261,950.00</b>	<b>58,647,428.00</b>	<b>103,868,356.00</b>	<b>0.00</b>	<b>1,139,479.00</b>	<b>668,929,815.00</b>	<b>668,929,815.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							7,513.00	
Accounts Receivable	9200-9299	879,935.00	2,639,804.00		(77,794,510.00)			0.00	
Due From Other Funds	9310	187,849.00	169,064.00	152,158.00				(1,292,616.00)	
Stores	9320	0.00						0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490	(4,442,622.00)	(4,442,622.00)	(4,442,622.00)	(24,681,232.00)			(49,609,277.00)	
<b>SUBTOTAL</b>		<b>(3,374,838.00)</b>	<b>(1,633,754.00)</b>	<b>(4,290,464.00)</b>	<b>(102,475,742.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,894,380.00)</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				(16,427,617.00)			38,331,107.00	
Due To Other Funds	9610							4,395,424.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(2,840,635.00)			0.00	
Deferred Inflows of Resources	9690							(40,765.00)	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(19,268,252.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>42,685,766.00</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(3,374,838.00)</b>	<b>(1,633,754.00)</b>	<b>(4,290,464.00)</b>	<b>(83,207,490.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(93,580,146.00)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(12,856,813.00)</b>	<b>28,411,379.00</b>	<b>(10,670,345.00)</b>	<b>(44,100,721.00)</b>	<b>0.00</b>	<b>(40,974,029.78)</b>	<b>(106,986,303.00)</b>	<b>(13,406,157.00)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>11,565,296.78</b>	<b>39,976,675.78</b>	<b>29,306,330.78</b>	<b>(14,794,390.22)</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>(55,768,420.00)</b>	

**FORM ESMOE  
EVERY STUDENT  
SUCCEEDS ACT  
MAINTENANCE OF  
EFFORT**

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	668,929,815.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	104,176,808.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	238,666.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	336,584.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,985,437.00
4. Other Transfers Out	All	9200	7200-7299	6,180,385.00
5. Interfund Transfers Out	All	9300	7600-7629	1,600,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,784,544.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,125,616.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	9,064,048.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				557,691,439.00

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		33,897.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,452.42
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	530,377,407.87	15,738.82
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	530,377,407.87	15,738.82
B. Required effort (Line A.2 times 90%)	477,339,667.08	14,164.94
C. Current year expenditures (Line I.E and Line II.B)	557,691,439.00	16,452.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

**FORM ICR  
INDIRECT COST RATE  
WORKSHEET**

**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) 16,872,974.00
- 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) 493,123,338.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.42%

**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)	12,651,406.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,010,069.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	49,185.00
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)	1,815,880.19
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)	23,526,540.19
9. Carry-Forward Adjustment (Part IV, Line F)	(11,168,454.75)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,358,085.44

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	397,164,029.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	115,306,291.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	38,782,870.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	14,195,326.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	238,666.00
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)	5,872,216.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	197,000.00
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)	3,620,233.00
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)	20,183.00
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)	51,280,031.81
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)	3,275,540.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,776,214.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	18,803,275.00
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)	663,531,874.81

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 3.55%

**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](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 1.86%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>23,526,540.19</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>2,197,377.30</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.56%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.77%) times Part III, Line B19); zero if positive	<u>(11,168,454.75)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(11,168,454.75)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>1.86%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5,584,227.38) is applied to the current year calculation and the remainder (\$-5,584,227.37) is deferred to one or more future years:	<u>2.70%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,722,818.25) is applied to the current year calculation and the remainder (\$-7,445,636.50) is deferred to one or more future years:	<u>2.98%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(11,168,454.75)</u>

**FORM MYPI  
MULTIYEAR  
PROJECTIONS  
WORKSHEET**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	381,933,315.00	-0.27%	380,886,057.00	2.29%	389,600,222.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,355,234.00	2.48%	6,512,844.00	3.26%	6,725,163.00
4. Other Local Revenues	8600-8799	5,271,774.00	0.00%	5,271,774.00	0.00%	5,271,774.00
5. Other Financing Sources						
a. Transfers In	8900-8929	264,067.00	0.00%	264,067.00	0.00%	264,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,789,368.00)	4.54%	(80,274,524.00)	4.56%	(83,933,939.00)
6. Total (Sum lines A1 thru A5c)		317,035,022.00	-1.38%	312,660,218.00	1.68%	317,927,287.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				140,888,290.00		148,075,105.00
b. Step & Column Adjustment				1,831,548.00		1,924,976.00
c. Cost-of-Living Adjustment				5,355,267.00		
d. Other Adjustments				0.00		3,055,287.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	140,888,290.00	5.10%	148,075,105.00	3.36%	153,055,368.00
2. Classified Salaries						
a. Base Salaries				52,485,980.00		49,702,848.00
b. Step & Column Adjustment				682,318.00		646,137.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,465,450.00)		2,575,255.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,485,980.00	-5.30%	49,702,848.00	6.48%	52,924,240.00
3. Employee Benefits	3000-3999	88,182,206.00	3.38%	91,161,046.00	7.76%	98,234,318.00
4. Books and Supplies	4000-4999	6,466,997.00	2.89%	6,653,893.00	2.89%	6,846,191.00
5. Services and Other Operating Expenditures	5000-5999	28,703,364.00	2.89%	29,532,891.00	2.89%	30,386,392.00
6. Capital Outlay	6000-6999	289,436.00	0.00%	289,436.00	0.00%	289,436.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,985,437.00	0.00%	5,985,437.00	0.00%	5,985,437.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,692,409.00)	0.00%	(6,692,409.00)	0.00%	(6,692,409.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	0.00%	1,600,000.00	0.00%	1,600,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(16,000,000.00)		(16,000,000.00)
11. Total (Sum lines B1 thru B10)		317,909,301.00	-2.39%	310,308,247.00	5.26%	326,628,973.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(874,279.00)		2,351,971.00		(8,701,686.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,043,817.00		32,169,538.00		34,521,509.00
2. Ending Fund Balance (Sum lines C and D1)		32,169,538.00		34,521,509.00		25,819,823.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,530,324.00		7,345,004.00		7,125,801.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,378,596.00		12,849,159.00		12,410,754.00
2. Unassigned/Unappropriated	9790	11,110,618.00		14,177,346.00		6,133,268.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,169,538.00		34,521,509.00		25,819,823.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,378,596.00		12,849,159.00		12,410,754.00
c. Unassigned/Unappropriated	9790	11,110,618.00		14,177,346.00		6,133,268.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		24,489,214.00		27,026,505.00		18,544,022.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-22 - Certificated UnRestricted & Restriced - The District reached agreement with OEA for an ongoing 2% and 3.5% salary increase which will start in January 2021 and June 2021. Certificated and Classified - The District negotiated one time payments for UAOS, Management, and Confidential Salaries that are included in the 2020-21 salary budget, that required a reduction in the ongoing salary projection starting in 2021-22. 2022-23 Certificated and Classified, the District transferred some salary expense from UnRestricted in 2020-21 which were paid from CRF. Some were already restricted positions (eg SPED, Title) and some were UnRestricted. It is assumed that these salaries would return in 2022-23 after the ESSER funds expire in 9/2022. In 2021-22, the District will need to made reductions of at least \$16M in spending.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	3,213,706.00	0.00%	3,213,706.00	0.00%	3,213,706.00
2. Federal Revenues	8100-8299	103,833,645.00	-31.99%	70,613,639.00	-24.24%	53,495,624.00
3. Other State Revenues	8300-8599	79,390,064.00	-1.62%	78,103,626.00	3.26%	80,649,804.00
4. Other Local Revenues	8600-8799	75,261,853.00	-2.66%	73,261,853.00	0.00%	73,261,853.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	76,789,368.00	4.54%	80,274,524.00	4.56%	83,933,939.00
6. Total (Sum lines A1 thru A5c)		338,488,636.00	-9.76%	305,467,348.00	-3.57%	294,554,926.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				82,732,767.00		79,871,972.00
b. Step & Column Adjustment				1,075,526.00		1,038,336.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,936,321.00)		(4,121,160.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	82,732,767.00	-3.46%	79,871,972.00	-3.86%	76,789,148.00
2. Classified Salaries						
a. Base Salaries				51,377,200.00		44,706,156.00
b. Step & Column Adjustment				667,904.00		581,180.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,338,948.00)		(2,525,276.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,377,200.00	-12.98%	44,706,156.00	-4.35%	42,762,060.00
3. Employee Benefits	3000-3999	94,351,303.00	-1.39%	93,040,447.00	4.99%	97,680,269.00
4. Books and Supplies	4000-4999	58,715,712.00	-13.95%	50,524,543.00	-6.40%	47,290,340.00
5. Services and Other Operating Expenditures	5000-5999	52,714,048.00	-15.87%	44,349,431.00	-7.69%	40,936,767.00
6. Capital Outlay	6000-6999	53,146.00	0.00%	53,146.00	0.00%	53,146.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,180,385.00	0.00%	6,180,385.00	0.00%	6,180,385.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,895,953.00	0.00%	4,895,953.00	0.00%	4,895,953.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(20,000,000.00)
11. Total (Sum lines B1 thru B10)		351,020,514.00	-7.81%	323,622,033.00	-8.35%	296,588,068.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(12,531,878.00)		(18,154,685.00)		(2,033,142.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,533,781.00		22,001,903.00		3,847,218.00
2. Ending Fund Balance (Sum lines C and D1)		22,001,903.00		3,847,218.00		1,814,076.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	22,001,903.00		3,847,218.00		1,814,076.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		22,001,903.00		3,847,218.00		1,814,076.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-22 - Certificated UnRestricted & Restriced - The District reached agreement with OEA for an ongoing 2% and 3.5% salary increase which will start in January 2021 and June 2021. Certificated and Classified - The District negotiated one time payments for UAOS, Management, and Confidential Salaries that are included in the 2020-21 salary budget, that required a reduction in the ongoing salary projection starting in 2021-22. 2022-23 Certificated and Classified, the District transferred some salary expense from UnRestricted in 2020-21 which were paid from CRF. Some were already restricted positions (eg SPED, Title) and some were UnRestricted. It is assumed that these salaries would return in 2022-23 after the ESSER funds expire in 9/2022. No later than 2022-23, the District will need to reduce \$20M from its Restricted spending.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	385,147,021.00	-0.27%	384,099,763.00	2.27%	392,813,928.00
2. Federal Revenues	8100-8299	103,833,645.00	-31.99%	70,613,639.00	-24.24%	53,495,624.00
3. Other State Revenues	8300-8599	85,745,298.00	-1.32%	84,616,470.00	3.26%	87,374,967.00
4. Other Local Revenues	8600-8799	80,533,627.00	-2.48%	78,533,627.00	0.00%	78,533,627.00
5. Other Financing Sources						
a. Transfers In	8900-8929	264,067.00	0.00%	264,067.00	0.00%	264,067.00
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)		655,523,658.00	-5.70%	618,127,566.00	-0.91%	612,482,213.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				223,621,057.00		227,947,077.00
b. Step & Column Adjustment				2,907,074.00		2,963,312.00
c. Cost-of-Living Adjustment				5,355,267.00		0.00
d. Other Adjustments				(3,936,321.00)		(1,065,873.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	223,621,057.00	1.93%	227,947,077.00	0.83%	229,844,516.00
2. Classified Salaries						
a. Base Salaries				103,863,180.00		94,409,004.00
b. Step & Column Adjustment				1,350,222.00		1,227,317.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,804,398.00)		49,979.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	103,863,180.00	-9.10%	94,409,004.00	1.35%	95,686,300.00
3. Employee Benefits	3000-3999	182,533,509.00	0.91%	184,201,493.00	6.36%	195,914,587.00
4. Books and Supplies	4000-4999	65,182,709.00	-12.28%	57,178,436.00	-5.32%	54,136,531.00
5. Services and Other Operating Expenditures	5000-5999	81,417,412.00	-9.25%	73,882,322.00	-3.46%	71,323,159.00
6. Capital Outlay	6000-6999	342,582.00	0.00%	342,582.00	0.00%	342,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,165,822.00	0.00%	12,165,822.00	0.00%	12,165,822.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,796,456.00)	0.00%	(1,796,456.00)	0.00%	(1,796,456.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	0.00%	1,600,000.00	0.00%	1,600,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(16,000,000.00)		(36,000,000.00)
11. Total (Sum lines B1 thru B10)		668,929,815.00	-5.23%	633,930,280.00	-1.69%	623,217,041.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(13,406,157.00)		(15,802,714.00)		(10,734,828.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		67,577,598.00		54,171,441.00		38,368,727.00
2. Ending Fund Balance (Sum lines C and D1)		54,171,441.00		38,368,727.00		27,633,899.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	22,001,903.00		3,847,218.00		1,814,076.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,530,324.00		7,345,004.00		7,125,801.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,378,596.00		12,849,159.00		12,410,754.00
2. Unassigned/Unappropriated	9790	11,110,618.00		14,177,346.00		6,133,268.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		54,171,441.00		38,368,727.00		27,633,899.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,378,596.00		12,849,159.00		12,410,754.00
c. Unassigned/Unappropriated	9790	11,110,618.00		14,177,346.00		6,133,268.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		24,489,214.00		27,026,505.00		18,544,022.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.66%		4.26%		2.98%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
_____						
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				
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)						
		33,897.23		33,897.23		33,897.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		668,929,815.00		633,930,280.00		623,217,041.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		668,929,815.00		633,930,280.00		623,217,041.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,378,596.30		12,678,605.60		12,464,340.82
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)		13,378,596.30		12,678,605.60		12,464,340.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**FORM SIAI  
SUMMARY OF  
INTERFUND  
ACTIVITIES**

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(185,085.00)	0.00	(1,796,456.00)				
Other Sources/Uses Detail					264,067.00	1,600,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	32,400.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,177,269.00	0.00	478,171.00	0.00				
Other Sources/Uses Detail					0.00	57,224.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(300,382.00)	1,285,885.00	0.00				
Other Sources/Uses Detail					1,600,000.00	206,843.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	(691,802.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>1,177,269.00</b>	<b>(1,177,269.00)</b>	<b>1,796,456.00</b>	<b>(1,796,456.00)</b>	<b>1,864,067.00</b>	<b>1,864,067.00</b>		

**FORM 01 CSI  
CRITERIA AND  
STANDARDS**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	33,897.00	33,897.23		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>33,897.00</b>	<b>33,897.23</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	33,517.00	33,223.23		
Charter School				
<b>Total ADA</b>	<b>33,517.00</b>	<b>33,223.23</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	33,322.00	33,223.23		
Charter School				
<b>Total ADA</b>	<b>33,322.00</b>	<b>33,223.23</b>	<b>-0.3%</b>	<b>Met</b>

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	35,765	35,366		
Charter School				
<b>Total Enrollment</b>	<b>35,765</b>	<b>35,366</b>	<b>-1.1%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	35,552	35,366		
Charter School				
<b>Total Enrollment</b>	<b>35,552</b>	<b>35,366</b>	<b>-0.5%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	35,345	35,366		
Charter School				
<b>Total Enrollment</b>	<b>35,345</b>	<b>35,366</b>	<b>0.1%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	34,878	36,708	
Charter School			
<b>Total ADA/Enrollment</b>	<b>34,878</b>	<b>36,708</b>	<b>95.0%</b>
Second Prior Year (2018-19)			
District Regular	32,635	35,666	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,635</b>	<b>35,666</b>	<b>91.5%</b>
First Prior Year (2019-20)			
District Regular	33,699	36,111	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>33,699</b>	<b>36,111</b>	<b>93.3%</b>
Historical Average Ratio:			93.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	33,897	35,366		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>33,897</b>	<b>35,366</b>	<b>95.8%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	33,233	35,366		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,233</b>	<b>35,366</b>	<b>94.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	33,233	35,366		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,233</b>	<b>35,366</b>	<b>94.0%</b>	<b>Not Met</b>

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

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

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

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

The District experienced a 500 student Enrollment decline in 2020-21 as of CBEDS; however, we are also using the ADA from 2019-20 in 2020-21. The ratio of ADA to enrollment is therefore higher because the denominator (enrollment) has declined. We anticipate a revised projection at Second Interim when the affect of the change in attendance reporting has been reported and analyzed.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	385,048,815.00	417,818,123.00	8.5%	Not Met
1st Subsequent Year (2021-22)	349,164,025.00	416,275,302.00	19.2%	Not Met
2nd Subsequent Year (2022-23)	347,124,222.00	424,179,204.00	22.2%	Not Met

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

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

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

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

At budget adoption, the District's LCFF and other funding was impacted by a negative COLA and has since changed at Budget adoption where we now have zero COLA.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	279,310,702.60	327,080,005.71	85.4%
Second Prior Year (2018-19)	265,830,123.64	312,711,970.58	85.0%
First Prior Year (2019-20)	282,072,855.69	329,645,264.96	85.6%
	Historical Average Ratio:		85.3%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>82.3% to 88.3%</b>	<b>82.3% to 88.3%</b>	<b>82.3% to 88.3%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	281,556,476.00	316,309,301.00	89.0%	Not Met
1st Subsequent Year (2021-22)	288,938,999.00	308,708,247.00	93.6%	Not Met
2nd Subsequent Year (2022-23)	304,213,926.00	325,028,973.00	93.6%	Not Met

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

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

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

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

The District has increased its salary infrastructure over the last several years that continues to absorb more resources, in addition to the cost of benefits which is primarily at 100% District paid for all employees.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	61,935,638.00	103,833,645.00	67.6%	Yes
1st Subsequent Year (2021-22)	47,435,638.00	70,613,639.00	48.9%	Yes
2nd Subsequent Year (2022-23)	47,435,638.00	53,495,624.00	12.8%	Yes

**Explanation:** (required if Yes)  
Federal Revenue has changed significantly due to the allocation of CRF Funding which was not budgeted at adoption, but later amended. As these resources decline with a final expenditure expiration of 9/2022.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	76,689,158.00	85,745,298.00	11.8%	Yes
1st Subsequent Year (2021-22)	76,390,158.00	84,616,470.00	10.8%	Yes
2nd Subsequent Year (2022-23)	76,390,158.00	87,374,967.00	14.4%	Yes

**Explanation:** (required if Yes)  
The District has also received CRF GEER State funding in addition to increases in Special Education and the After school program and other programs that we are projecting will continue, where at budget adoption, we assumed funding would decline.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	76,800,598.00	80,533,627.00	4.9%	No
1st Subsequent Year (2021-22)	76,800,598.00	78,533,627.00	2.3%	No
2nd Subsequent Year (2022-23)	76,800,598.00	78,533,627.00	2.3%	No

**Explanation:** (required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	18,777,440.00	65,182,709.00	247.1%	Yes
1st Subsequent Year (2021-22)	21,851,565.00	57,178,436.00	161.7%	Yes
2nd Subsequent Year (2022-23)	22,483,582.00	54,136,531.00	140.8%	Yes

**Explanation:** (required if Yes)  
The additional CRF funds the District has received has increased the expenditure projections in Books and Supplies as well as adjusting into salaries. As the projections show, this variance declines in the out years as the funds reach their expiry for spending. The adopted budget was built with lower spending projections due to the initial \$14.5 M in ESSER Funds we budgeted for, but moved expenses out of UnRestricted to offset the revenue in Restricted.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	74,883,101.00	81,417,412.00	8.7%	Yes
1st Subsequent Year (2021-22)	79,191,949.00	73,882,322.00	-6.7%	Yes
2nd Subsequent Year (2022-23)	81,480,595.00	71,323,159.00	-12.5%	Yes

**Explanation:** (required if Yes)  
The additional CRF funds the District has received has increased the expenditure projections in Books and Supplies as well as adjusting into salaries. As the projections show, this variance declines in the out years as the funds reach their expiry for spending. The adopted budget was built with lower spending projections due to the initial \$14.5 M in ESSER Funds we budgeted for, but moved expenses out of UnRestricted to offset the revenue in Restricted.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	215,425,394.00	270,112,570.00	25.4%	Not Met
1st Subsequent Year (2021-22)	200,626,394.00	233,763,736.00	16.5%	Not Met
2nd Subsequent Year (2022-23)	200,626,394.00	219,404,218.00	9.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	93,660,541.00	146,600,121.00	56.5%	Not Met
1st Subsequent Year (2021-22)	101,043,514.00	131,060,758.00	29.7%	Not Met
2nd Subsequent Year (2022-23)	103,964,177.00	125,459,690.00	20.7%	Not Met

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

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

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

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

Federal Revenue has changed significantly due to the allocation of CRF Funding which was not budgeted at adoption, but later amended. As these resources decline with a final expenditure expiration of 9/2022.

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

The District has also received CRF GEER State funding in addition to increases in Special Education and the After school program and other programs that we are projecting will continue, where at budget adoption, we assumed funding would decline.

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

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

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

The additional CRF funds the District has received has increased the expenditure projections in Books and Supplies as well as adjusting into salaries. As the projections show, this variance declines in the out years as the funds reach their expiry for spending. The adopted budget was built with lower spending projections due to the initial \$14.5 M in ESSER Funds we budgeted for, but moved expenses out of UnRestricted to offset the revenue in Restricted.

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

The additional CRF funds the District has received has increased the expenditure projections in Books and Supplies as well as adjusting into salaries. As the projections show, this variance declines in the out years as the funds reach their expiry for spending. The adopted budget was built with lower spending projections due to the initial \$14.5 M in ESSER Funds we budgeted for, but moved expenses out of UnRestricted to offset the revenue in Restricted.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	17,115,816.84	19,131,185.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		17,678,279.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.7%	4.3%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.2%</b>	<b>1.4%</b>	<b>1.0%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(874,279.00)	317,909,301.00	0.3%	Met
1st Subsequent Year (2021-22)	2,351,971.00	310,308,247.00	N/A	Met
2nd Subsequent Year (2022-23)	(8,701,686.00)	326,628,973.00	2.7%	Not Met

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

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

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

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

The District has noted the additional budget reductions it needs to make starting in 2021-22 to mitigate deficit spending and ensure solvency. Reductions will need to be made in the UnRestricted and Restricted budget of at least \$16M each.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	54,171,441.00	Met
1st Subsequent Year (2021-22)	38,368,727.00	Met
2nd Subsequent Year (2022-23)	27,633,899.00	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)	(14,794,390.22)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

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

The District has projected its cash deferrals starting in February to lose 47%, 18%, 18%, 18%, 100% from not until June. The district has applied for the California School Finance Authority Trans Pool to borrow cash to offset the deferrals.

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	33,897	33,897	33,897
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

	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		

**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)	668,929,815.00	633,930,280.00	623,217,041.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	668,929,815.00	633,930,280.00	623,217,041.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,378,596.30	12,678,605.60	12,464,340.82
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>13,378,596.30</b>	<b>12,678,605.60</b>	<b>12,464,340.82</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,378,596.00	12,849,159.00	12,410,754.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,110,618.00	14,177,346.00	6,133,268.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	24,489,214.00	27,026,505.00	18,544,022.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.66%	4.26%	2.98%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>13,378,596.30</b>	<b>12,678,605.60</b>	<b>12,464,340.82</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(80,198,995.00)	(81,605,344.00)	1.8%	1,406,349.00	Met
1st Subsequent Year (2021-22)	(78,861,735.00)	(78,861,735.00)	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	(78,861,735.00)	(82,521,150.00)	4.6%	3,659,415.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	264,067.00	264,067.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	264,067.00	264,067.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	264,067.00	264,067.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	1,600,000.00	1,600,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	1,600,000.00	1,600,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	1,600,000.00	1,600,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Fund 51	Fund 51	878,360,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01	Fund 01	15,351,179

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

Emergency Loan	7	Fund 01	Fund 01	28,568,894
Claims		Fund 67	Fund 67	39,501,792
Unclaimed Property		Fund 01	Fund 01	1,626,589
GO Bond Premium		Fund 51	Fund 51	
<b>TOTAL:</b>				963,408,454

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	82,962,580	83,318,262	85,085,109	85,085,109
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Emergency Loan	5,985,437	5,985,437	5,985,437	5,985,437
Claims				
Unclaimed Property				
GO Bond Premium	8,927,891	8,927,891	8,927,891	8,927,891
<b>Total Annual Payments:</b>	<b>97,875,908</b>	<b>98,231,590</b>	<b>99,998,437</b>	<b>99,998,437</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in annual payments will be cover by increase tax collections

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

No
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b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

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

n/a
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2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
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.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	8,064.00	21,434.00
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	42,000,000.00	42,000,000.00
b. Unfunded liability for self-insurance programs	42,000,000.00	42,000,000.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2020-21)	87,615,755.00	87,615,755.00
1st Subsequent Year (2021-22)	87,615,755.00	87,615,755.00
2nd Subsequent Year (2022-23)	87,615,755.00	87,615,755.00

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

Current Year (2020-21)	87,615,755.00	87,615,755.00
1st Subsequent Year (2021-22)	87,615,755.00	87,615,755.00
2nd Subsequent Year (2022-23)	87,615,755.00	87,615,755.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,489.0	2,583.9	2,583.9	2,583.9

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Aug 01, 2020

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:

Aug 01, 2020

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

Yes

If Yes, date of budget revision board adoption:

8/1/2020 & 10/14/2020

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

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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


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

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

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

If Yes, explain the nature of the new costs:


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Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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


Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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


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

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

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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 budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

**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	1,795.2	1,471.5	1,471.5	1,471.5

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:   
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:   
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
 If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year or			

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

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

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

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

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

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

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

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


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

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

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

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

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

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

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

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

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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 budget adoption?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	473.2	439.0	439.0	439.0

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

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

**Negotiations Not Settled**

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

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

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

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

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

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

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

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

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A8 - The District is self certifying as Qualified with the need to make reductions in the ensuing two years. A9 - The CBO began employment April 2020.

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

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**FORM TRC  
TECHNICAL REVIEW  
CHECKS**

SACS2020ALL Financial Reporting Software - 2020.2.0  
 12/4/2020 7:25:56 PM

01-61259-0000000

First Interim  
 2020-21 Projected Totals  
 Technical Review Checks

Oakland Unified

Alameda 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**

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	VALUE	
FD	RS	PY	GO	FN			OB
01	3220	0	0000	2490	2200	3220	2,692.00
01	3220	0	1110	1000	1100	3220	5,841,590.00
01	3220	0	1110	1000	3101	3220	624,387.00
01	3220	0	1110	1000	4100	3220	25,001.00
01	3220	0	1110	1000	4200	3220	122,940.00
01	3220	0	1110	1000	4300	3220	3,521,505.00
01	3220	0	1110	1000	4400	3220	4,330,284.00
01	3220	0	1110	1000	5300	3220	3,615.00
01	3220	0	1110	1000	5600	3220	55,000.00
01	3220	0	1110	1000	5710	3220	15,000.00
01	3220	0	1110	1000	5800	3220	3,243,369.00
01	3220	0	1110	1000	5900	3220	60,000.00
01	3220	0	1110	1000	6400	3220	5,998.00
01	3220	0	1110	2100	1300	3220	67,500.00
01	3220	0	1110	2100	2300	3220	424,818.00
01	3220	0	1110	2100	3202	3220	2,601.00
01	3220	0	1110	2100	3302	3220	960.00
01	3220	0	1110	2100	3502	3220	12.00
01	3220	0	1110	2100	3602	3220	753.00
01	3220	0	1110	2100	3902	3220	10.00
01	3220	0	1110	2420	2200	3220	1,940,516.00
01	3220	0	1110	2420	2400	3220	63,927.00
01	3220	0	1110	2490	2200	3220	392,749.00
01	3220	0	1110	2490	2400	3220	60,000.00
01	3220	0	1110	8500	4400	3220	6,103,927.00
01	3220	0	1110	8500	5800	3220	250,000.00
01	3220	0	3200	1000	4300	3220	3,520,662.00
01	3220	0	3200	1000	4400	3220	1,190,000.00
01	3220	0	5760	1110	1100	3220	594,005.00
01	3220	0	5760	1110	3101	3220	95,931.00
01	3220	0	5760	1110	3301	3220	8,540.00
01	3220	0	5760	1110	3401	3220	132,644.00
01	3220	0	5760	1110	3501	3220	640.00
01	3220	0	5760	1110	3601	3220	35,640.00

01-3220-0-5760-1110-3901	3220	950.00
01-3220-0-5760-3110-1300	3220	352,628.00
01-3220-0-5760-3110-3101	3220	56,562.00
01-3220-0-5760-3110-3301	3220	5,109.00
01-3220-0-5760-3110-3401	3220	45,585.00
01-3220-0-5760-3110-3501	3220	382.00
01-3220-0-5760-3110-3601	3220	21,158.00
01-3220-0-5760-3110-3901	3220	416.00
01-3215-0-0000-0000-8290	3215	2,624,824.00
01-3215-0-1110-2420-2200	3215	1,462,500.00
01-3215-0-3200-1000-1100	3215	457,500.00
01-3215-0-3200-1000-4300	3215	383,176.00
01-3215-0-3200-1000-5800	3215	183,395.00
01-3215-0-9000-7210-7310	3215	138,253.00
01-3220-0-0000-0000-8290	3220	33,220,006.00
01-7420-0-0000-0000-8590	7420	3,255,312.00
01-7420-0-1110-1000-1100	7420	964,038.00
01-7420-0-1110-1000-3101	7420	90,000.00
01-7420-0-1110-1000-5800	7420	650,000.00
01-7420-0-1110-2420-2200	7420	135,500.00
01-7420-0-1110-3700-2200	7420	1,092,000.00
01-7420-0-3800-1000-4300	7420	152,312.00
01-7420-0-9000-7210-7310	7420	171,462.00
01-3215-0-0000-0000-979Z	3215	0.00
01-3215-0-0000-0000-9740	3215	0.00
01-3220-0-0000-0000-979Z	3220	0.00
01-3220-0-0000-0000-9740	3220	0.00
01-7420-0-0000-0000-979Z	7420	0.00
01-7420-0-0000-0000-9740	7420	0.00

**CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-3215-0-0000-0000-8290	01	3215	2,624,824.00
01-3215-0-0000-0000-9740	01	3215	0.00
01-3215-0-0000-0000-979Z	01	3215	0.00
01-3215-0-1110-2420-2200	01	3215	1,462,500.00
01-3215-0-3200-1000-1100	01	3215	457,500.00
01-3215-0-3200-1000-4300	01	3215	383,176.00
01-3215-0-3200-1000-5800	01	3215	183,395.00
01-3215-0-9000-7210-7310	01	3215	138,253.00
01-3220-0-0000-0000-8290	01	3220	33,220,006.00
01-3220-0-0000-0000-9740	01	3220	0.00
01-3220-0-0000-0000-979Z	01	3220	0.00
01-3220-0-0000-2490-2200	01	3220	2,692.00
01-3220-0-1110-1000-1100	01	3220	5,841,590.00
01-3220-0-1110-1000-3101	01	3220	624,387.00
01-3220-0-1110-1000-4100	01	3220	25,001.00
01-3220-0-1110-1000-4200	01	3220	122,940.00
01-3220-0-1110-1000-4300	01	3220	3,521,505.00
01-3220-0-1110-1000-4400	01	3220	4,330,284.00
01-3220-0-1110-1000-5300	01	3220	3,615.00
01-3220-0-1110-1000-5600	01	3220	55,000.00
01-3220-0-1110-1000-5710	01	3220	15,000.00
01-3220-0-1110-1000-5800	01	3220	3,243,369.00
01-3220-0-1110-1000-5900	01	3220	60,000.00

01-3220-0-1110-1000-6400	01	3220	5,998.00
01-3220-0-1110-2100-1300	01	3220	67,500.00
01-3220-0-1110-2100-2300	01	3220	424,818.00
01-3220-0-1110-2100-3202	01	3220	2,601.00
01-3220-0-1110-2100-3302	01	3220	960.00
01-3220-0-1110-2100-3502	01	3220	12.00
01-3220-0-1110-2100-3602	01	3220	753.00
01-3220-0-1110-2100-3902	01	3220	10.00
01-3220-0-1110-2420-2200	01	3220	1,940,516.00
01-3220-0-1110-2420-2400	01	3220	63,927.00
01-3220-0-1110-2490-2200	01	3220	392,749.00
01-3220-0-1110-2490-2400	01	3220	60,000.00
01-3220-0-1110-8500-4400	01	3220	6,103,927.00
01-3220-0-1110-8500-5800	01	3220	250,000.00
01-3220-0-3200-1000-4300	01	3220	3,520,662.00
01-3220-0-3200-1000-4400	01	3220	1,190,000.00
01-3220-0-5760-1110-1100	01	3220	594,005.00
01-3220-0-5760-1110-3101	01	3220	95,931.00
01-3220-0-5760-1110-3301	01	3220	8,540.00
01-3220-0-5760-1110-3401	01	3220	132,644.00
01-3220-0-5760-1110-3501	01	3220	640.00
01-3220-0-5760-1110-3601	01	3220	35,640.00
01-3220-0-5760-1110-3901	01	3220	950.00
01-3220-0-5760-3110-1300	01	3220	352,628.00
01-3220-0-5760-3110-3101	01	3220	56,562.00
01-3220-0-5760-3110-3301	01	3220	5,109.00
01-3220-0-5760-3110-3401	01	3220	45,585.00
01-3220-0-5760-3110-3501	01	3220	382.00
01-3220-0-5760-3110-3601	01	3220	21,158.00
01-3220-0-5760-3110-3901	01	3220	416.00
01-7420-0-0000-0000-8590	01	7420	3,255,312.00
01-7420-0-0000-0000-9740	01	7420	0.00
01-7420-0-0000-0000-979Z	01	7420	0.00
01-7420-0-1110-1000-1100	01	7420	964,038.00
01-7420-0-1110-1000-3101	01	7420	90,000.00
01-7420-0-1110-1000-5800	01	7420	650,000.00
01-7420-0-1110-2420-2200	01	7420	135,500.00
01-7420-0-1110-3700-2200	01	7420	1,092,000.00
01-7420-0-3800-1000-4300	01	7420	152,312.00
01-7420-0-9000-7210-7310	01	7420	171,462.00

**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.**

**EXCEPTION**

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	3215	0	0000-0000-8290	3215	8290	2,624,824.00
01	3220	0	0000-0000-8290	3220	8290	33,220,006.00
01	7420	0	0000-0000-8590	7420	8590	3,255,312.00

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

**FIRST INTERIM**

**2020-2021**

**FISCAL YEAR**

**POWERPOINT**

**PRESENTATION**



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
*Community Schools, Thriving Students*

# Oakland Unified School District

## 2020-21 First Interim Financial Report



Presented by Lisa Grant-Dawson, Chief Business Officer

Governing Board Meeting, December 9, 2020

Version 3

[www.ousd.org](http://www.ousd.org)



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# Annual Financial Reporting Cycle

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- Adopted Budget - July 1 - June 30/Report - June 30
- Unaudited Actuals - July 1 - June 30/Report: September 15
  - **Audit complete by December 15**
- **First Interim - July 1 - October 30/Report: December 15**
  - **45 Day Revise of Adopted Budget**
  - **Negotiated Agreements/Salary Changes**
  - **Annual Fall Revisions**
  - **CARES Allocation & Spending**
- Second Interim - July 1 - January 31/Report: March 15
- Third Interim - July 1 - April 15/Report: June 1

# First Interim Summary

## 2020-21 First Interim Fund Balance Summary

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 393,560,323	\$ 261,699,268	\$ 655,259,591
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 316,309,301	\$ 351,020,514	\$ 667,329,815
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 77,251,022	\$ (89,321,246)	\$ (12,070,224)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (78,125,301)	\$ 76,789,368	\$ (1,335,933)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (874,279)	\$ (12,531,878)	\$ (13,406,157)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,817	\$ 34,533,781	\$ 67,577,598
<b>2) Ending Balance, June 30 (E + F1e)</b>	<b>\$ 32,169,538</b>	<b>\$ 22,001,903</b>	<b>\$ 54,171,441</b>

# Net Changes in First Interim

---

- Revenues - Primary Drivers of Change
  - UnRestricted - \$33M higher in LCFF revenue than Adopted Budget due to changes in Governor's proposed budget eliminating the deficit factor included in the adopted budget.
    - Included in August 2020 45-Day Revised Budget
    - Revised attendance projection to match 2019-20 ADA for 2020-21
  - Restricted - \$54.8M higher than Adopted Budget
    - Coronavirus Relief Funds - \$39M
    - Title I – Resource 3010 - \$3.2
    - Special Ed - Resource 6500– \$2.3
    - Strong Workforce Program – Resource 6338 – \$2.1M
    - After School Learning & Safety – Resource 6010 - \$1.7M

# Net Changes in First Interim

---

- UnRestricted Expenditures - Primary Drivers of Change
  - Certificated Salaries - \$8.6M higher than Adopted Budget
    - \$4.3M - Negotiated Agreements with UAOS and Management/Confidential
    - \$4.5M - Additional Budget Reduction in Non Position Salary Place Holders Reversed due to reversal of negative COLA
  - Classified Salaries - \$5.4M higher than Adopted Budget
    - \$1.2M - Negotiated Agreements with UAOS and Management/Confidential and COVID Side Letter with OEA as approved and updated by the Board in August and September
    - \$M - Additional Budget Reduction in Non Position Salary Place Holders Reversed due to reversal of negative COLA

# Net Changes in First Interim

---

- Unrestricted Expenditures - Primary Drivers of Change
  - Books and Supplies - \$2.3M higher than Adopted Budget
  - Services and Operating Expenditures - \$9M higher than Adopted Budget
  - Adjustments to adopted budget reversing place holder reductions
  - Also includes budget adjustments for Fall Adjustments
    - CBEDS Enrollment net 500 student drop
    - Adjustments to allocations to discretionary, supplemental, and concentration budgets

# Net Changes in First Interim

---

- Restricted Expenditures - Primary Drivers of Change
  - Certificated Salaries - \$11.3M higher than Adopted Budget
    - \$10M - Coronavirus Funding Allocations
    - \$.75M - Negotiated Agreements with UAOS and Management/Confidential and COVID Side Letter with OEA as approved and updated by the Board in August and September
  - Classified Salaries - \$10.8M higher than Adopted Budget
    - \$.7M Negotiated Agreements with UAOS and Management/Confidential and COVID Side Letter with OEA as approved and updated by the Board in August and September
    - \$6.2M – Coronavirus Funding Allocations
    - \$1.5M – Special Education
    - \$.5M – Measure N

# Net Changes in First Interim

---

- Restricted Expenditures - Primary Drivers of Change
  - Books and Supplies - \$44M higher than Adopted Budget
    - \$4M – Title I Carryover
    - \$25M – Coronavirus Relief Funds
    - \$1.5 – Strong Workforce Program
    - \$1.5 - Kaiser
  - Services and Operating Expenditures - \$2.4M below projection
    - Adjustments made to the ESSER (\$14.5M) portion which was included in the adopted budget and re-allocated since the adopted budget.
    - Other programs adjusted based on revenue projections since adopted budget.

# CRF Spending Report

## Data as of October 31, 2020

### CARES (as submitted Nov 18, 2020)

Total CRF Allocation	\$33,220,006
Total of Previous CRF Expended (Mar 1- Sept 30, 2020)	\$440,808
Total of Current CRF Obligation (Oct 1-31)	\$8,549,890
Total Current CRF Expended (Oct 1-31)	\$5,304,872
Future CRF Expenditures (Nov 1 – Dec 30)	\$18,924,436
<b>Projected Unexpended CRF</b>	<b>\$0</b>

# Ancillary Funds

- All Funds are performing within their funding streams and have positive Fund Balances.

<i>Fund/SACS Form</i>	<i>First Interim Ending Balance</i>
Fund 11 - Adult Education	\$ 1,292,772
Fund 12 - Child Development	\$ 2,245,955
Fund 13 - Student Nutrition	\$ -
Fund 14 - Deferred Maintenance	\$ 2,975,644
Fund 21 - Building Fund	\$ 34,070,580
Fund 25 - Capital Facilities Fund	\$ 4,726,901
Fund 35 - County Schools Facility Fund	\$ 8,735,886
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 669,853
Fund 51 - Bond Interest and Redemption Fund	\$ 97,801,440
Fund 67 - Self Insurance Fund	\$ 2,634
<b>Total Ancillary Funds</b>	<b>\$ 152,521,665</b>

# Other Items of Note

---

- Cash Flow – Form CASH
  - The District is still projecting to have a cash deficit at the end of June
  - The District has applied and is eligible for a TRANS through the California School Finance Authority
    - Total Deferrals \$84.7M
    - Projected Cash Deficit by June \$14M
- Multi-Year Projection – Form MYPI
  - Strategic reductions must be made for the District to resume its positive status and remain solvent.
    - Projected Unrestricted Reduction \$16M
    - Projected Restricted Reduction by 2022-23 \$20M

# Other Items of Note

---

- AB 1840 Dollars as cited in the Budget Trailer Bill will be included in Second Interim - \$16M
  - Not included in the Adopted Budget because the revenue was **known** but not **measurable**
    - Measurable means the conditions to receive the funds are met.
    - The 2019-20 Audit is in progress and currently scheduled for completion mid January 2021
    - Estimated Board review date Second Board meeting in February/First Board meeting in March.

## **Conditions Required for Disbursement of Funds**

The Budget Act of 2020 (Assembly Bill 89, Chapter 7/2020) amended items of appropriation from the original Budget Act of 2020 (Senate Bill 74, Chapter 6/2020), appropriated \$16,009,000 to the district (AB 1840 funds), and provides that the disbursement of these funds is contingent on the district's completion of the following:

1. The required annual audit for the preceding year, and
2. Affirmative board action to update or develop short-term and long-term financial plans based on best practices and reasonable and accurate assumptions.

The required annual audit for the preceding year is normally filed no later than December 15. However, due to the pandemic, Education Code 41020.9 was added effective June 29, 2020 to extend the normal deadline for LEA annual audits from December 15, 2020 to March 31, 2021.

# School Site Committees Summit (SSC & SELLS)

## Cumbre de Comités Escolares (SSC & SELLS)

**NOVEMBER 19, 2020**



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# LCP Parent Engagement Opportunities

---

## **November 19, 2020**

Districtwide School Site Council Summit: presentation and opportunity for feedback from representatives of SSCs across the district at annual summit

## **October 21, 2020**

LCAP Parent & Student Advisory Committee (PSAC) General Meeting  
Update on Learning Continuity & Attendance Plan and budget

## **September 16, 2020**

LCAP Parent & Student Advisory Committee (PSAC) Special Meeting  
Presentation and Feedback on the Learning Continuity & Attendance Plan and planned 20-21 District investments

# 2020-21 Budget Overview

Lisa Grant-Dawson, Chief Business Officer

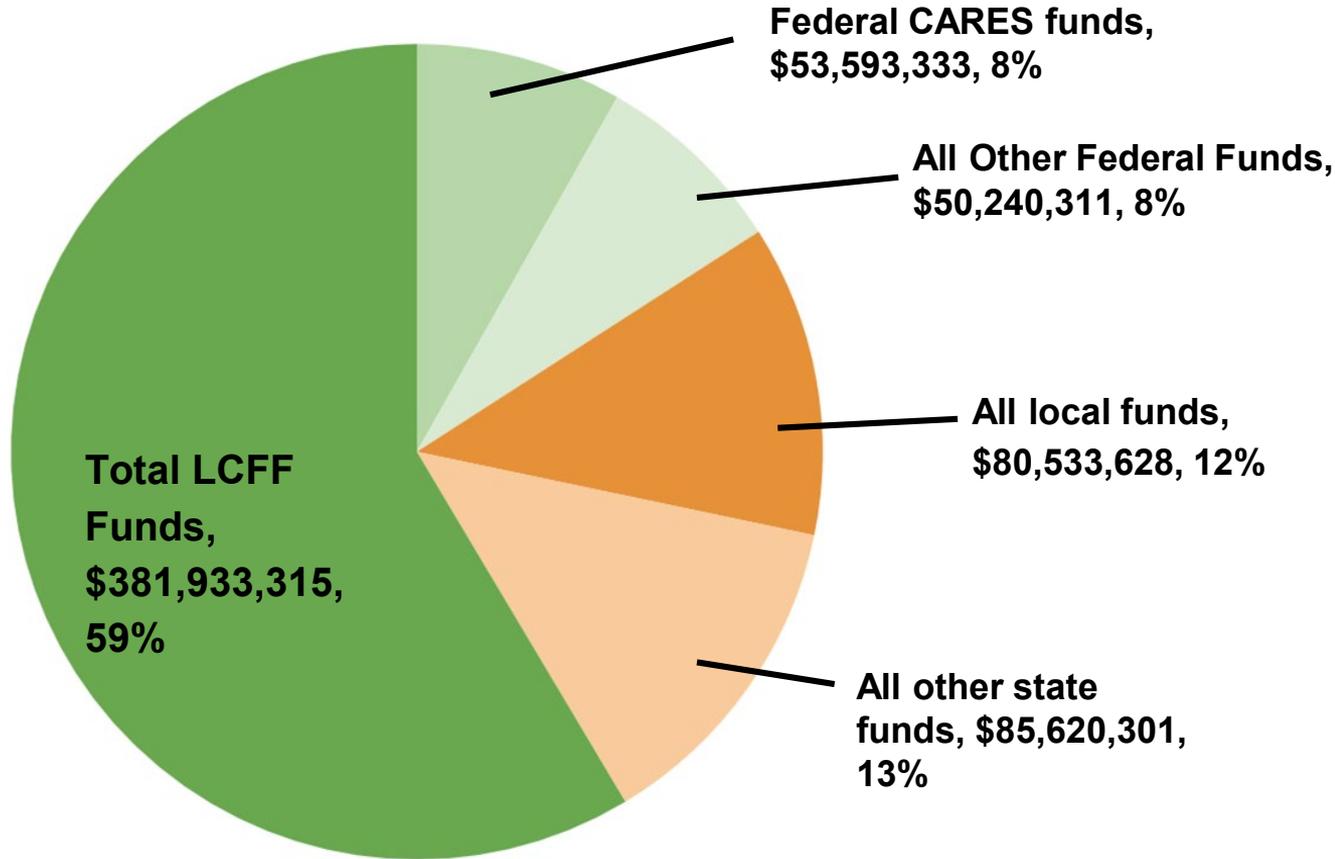
6:15 pm 30 minutes



**What are the sources of  
funding in our 2020-21  
Learning Continuity &  
Attendance Plan (LCP)?**

# OUSD FUNDING 2020-21

# FINANCIAMIENTO DE OUSD 2020-21

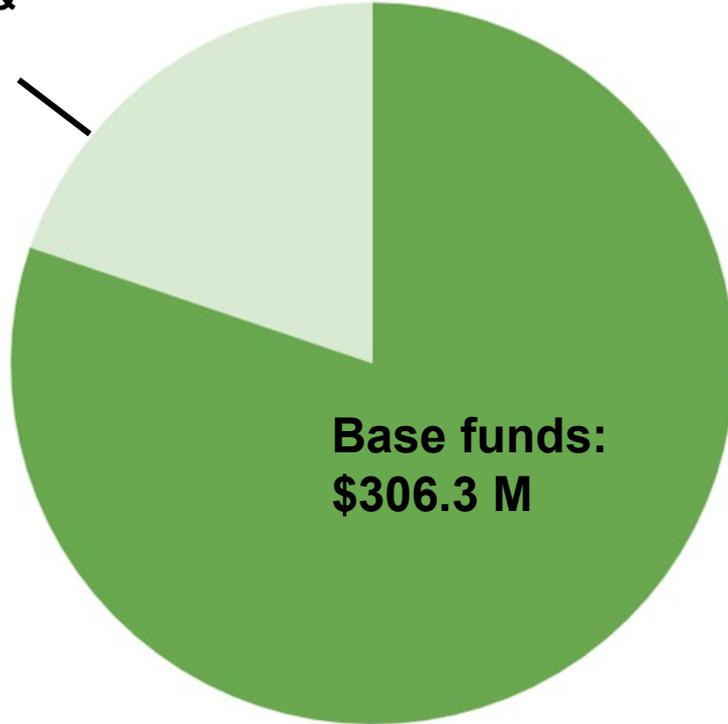


[Draft 2020-21  
LCFF Budget  
Overview for  
Parents](#)

# OUSD LCFF FUNDING 2020-21

## FINANCIAMIENTO DE OUSD LCFF 2020-21

Supplemental & Concentration (S&C) funds: \$75.6 M



**35,261 Students** Estudiantes

**75.8% English Language Learners, Low Income, or Foster Youth (2019-20)**

Aprendices del Lenguaje Inglés, Bajo Ingreso, Niños y Jóvenes de Crianza

# Funding Sources included in LCP

---

Local Control Funding Formula  
(LCFF) Supplemental & Concentration  
Funds

**\$75,638,663**

Federal Title & Comprehensive  
School Improvement (CSI) Funds

**\$25,431,158**



Learning Loss Mitigation &  
Emergency Relief Funds

**\$53,593,333**

---

**Learning Continuity and  
Attendance Plan Funds**

**\$154,663,154**

*\*See Appendices for  
full list of funds  
included in LCP*



**What are some factors that we must consider as we prepare to develop the Local Control & Accountability Plan (LCAP) and the budget for 2021-22?**

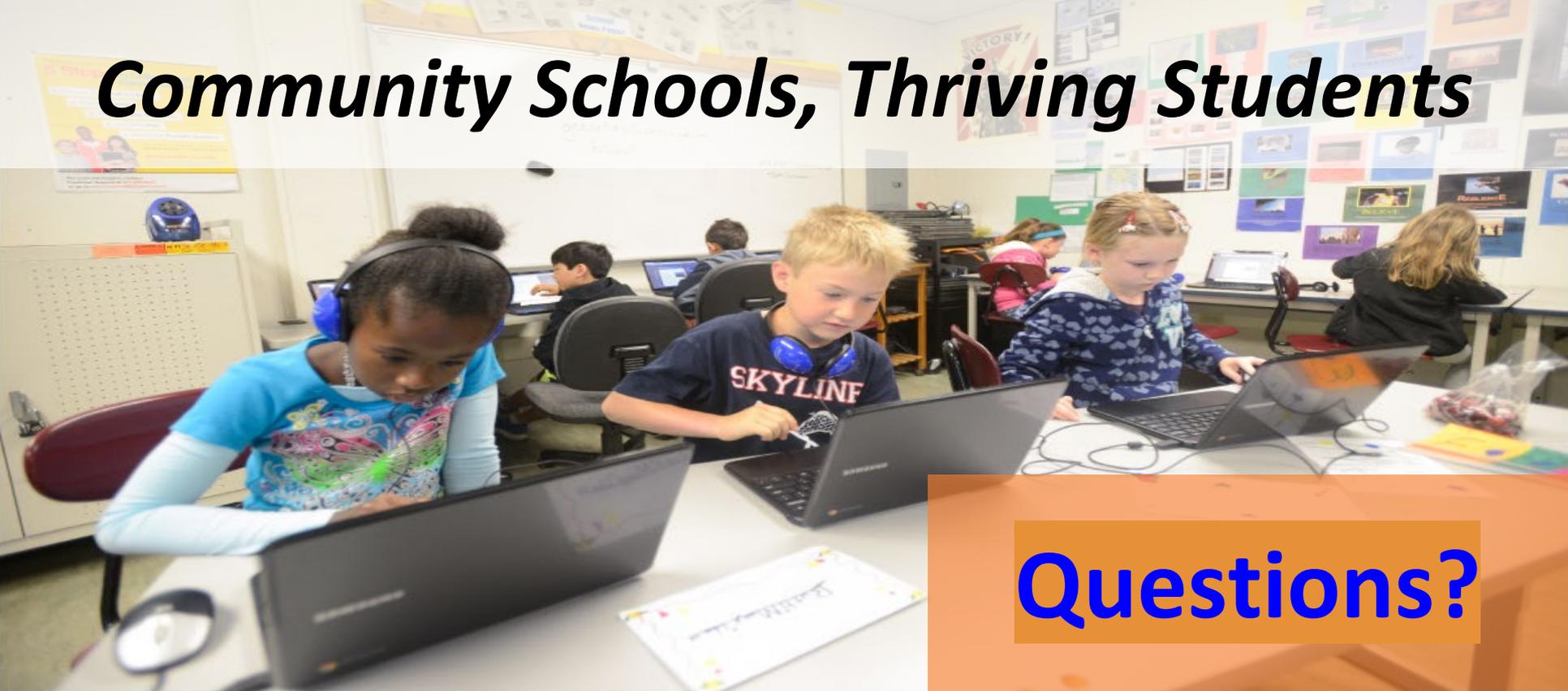
**How can members from school site and district committees collaborate with staff and the School Board to develop the 2021-22 LCAP and budget?**

# Next Steps

- Submission of First Interim to the Alameda County Office of Education (ACOE) by September 15th
- Distribution of First Interim Other to Auditors, Financial Advisors, Bond Reporting Agencies
- Continue Learning Loss Spending Plan Reporting and completion. Learning Loss funding must be spent/encumbered with purchases made and complete by December 30<sup>th</sup>
- Continue Budget Development/Planning for 2021-22
- Second Interim Due March 15, 2021



# Community Schools, Thriving Students



Questions?



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Contact us for additional information [optional contact area]

Phone: 510.555.5555 | Email: [info@ousd.org](mailto:info@ousd.org)

# **CORONAVIRUS RELIEF FUNDING SUMMARY**

**Balances through June** **Fiscal Year 2020/21**

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 010 - General Fd, Resource 3210 - ESSER</b>					
8000		14,493,191.00	14,493,191.00	3,623,298.00	10,869,893.00
<b>Total for Revenue accounts</b>		<b>14,493,191.00</b>	<b>14,493,191.00</b>	<b>3,623,298.00</b>	<b>10,869,893.00</b>

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1000	Certificated Salaries		3,663,660.00	407,638.00		3,256,022.00
2000	Classified Salaries		1,062,775.62	226,009.85		836,765.77
3000	Employee Benefits		1,082,853.38	78,376.50		1,004,476.88
4000	Books & Supplies	2,000.00	6,260,313.00	206,500.84	2,118.32	6,051,693.84
5000	Services	13,464,000.00	1,660,211.00	296,997.38		1,363,213.62
7000	Other Outgo	763,378.00	763,378.00			763,378.00
<b>Total for Expense accounts</b>		<b>14,229,378.00</b>	<b>14,493,191.00</b>	<b>1,215,522.57</b>	<b>2,118.32</b>	<b>13,275,550.11</b>

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9000		263,813.00				.00
<b>Total for Ending Balance accounts</b>		<b>263,813.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

<b>Total for Resource 3210</b>					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted		14,493,191.00		14,493,191.00	0.00
Actual		3,623,298.00	1,215,522.57	2,118.32	2,405,657.11

**Fund 010 - General Fd, Resource 3215 - LLMF GEER**

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8000			2,624,824.00		2,624,824.00
<b>Total for Revenue accounts</b>		<b>.00</b>	<b>2,624,824.00</b>	<b>.00</b>	<b>2,624,824.00</b>

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1000	Certificated Salaries		457,500.00			457,500.00
2000	Classified Salaries		1,462,500.00			1,462,500.00
4000	Books & Supplies		383,176.00			383,176.00
5000	Services		183,395.00			183,395.00
7000	Other Outgo		138,253.00			138,253.00
<b>Total for Expense accounts</b>		<b>.00</b>	<b>2,624,824.00</b>	<b>.00</b>	<b>.00</b>	<b>2,624,824.00</b>

Balances through June						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Total for Resource 3215</b>						
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>	
Budgeted		2,624,824.00		2,624,824.00		0.00
Actual		0.00	0.00	0.00		0.00

**Fund 010 - General Fd, Resource 3220 - LLMF CF**

8000			33,220,006.00		33,220,006.00	.00
<b>Total for Revenue accounts</b>		<b>.00</b>	<b>33,220,006.00</b>		<b>33,220,006.00</b>	<b>.00</b>

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1000	Certificated Salaries		4,625,714.12	97,690.42	3,137,019.23	1,391,004.47
2000	Classified Salaries		3,755,034.28	286,000.95	2,110,995.86	1,358,037.47
3000	Employee Benefits		3,459,343.00	249,146.37	2,635,845.33	574,351.30
4000	Books & Supplies		17,415,147.43	10,149,132.01	6,963,191.88	302,823.54
5000	Services		3,506,769.34	1,755,880.40	835,933.32	914,955.62
6000	Capital Outlay		457,997.83	156,563.52	5,966.38	295,467.93
<b>Total for Expense accounts</b>		<b>.00</b>	<b>33,220,006.00</b>	<b>12,694,413.67</b>	<b>15,688,952.00</b>	<b>4,836,640.33</b>

<b>Total for Resource 3220</b>						
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>	
Budgeted		33,220,006.00		33,220,006.00		0.00
Actual		33,220,006.00	12,694,413.67	15,688,952.00		4,836,640.33

**Fund 010 - General Fd, Resource 7388 - SB117 Covid**

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9000		591,360.00	397,070.78		397,070.78	397,070.78
<b>Total for Starting Balance accounts</b>		<b>591,360.00</b>	<b>397,070.78</b>	<b>.00</b>	<b>397,070.78</b>	<b>397,070.78</b>

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
2000	Classified Salaries		28,800.78			28,800.78
3000	Employee Benefits		7,276.00			7,276.00
4000	Books & Supplies		298,680.00	46,535.33		252,144.67
5000	Services		41,400.00			41,400.00
7000	Other Outgo		20,914.00			20,914.00
<b>Total for Expense accounts</b>		<b>.00</b>	<b>397,070.78</b>	<b>46,535.33</b>	<b>.00</b>	<b>350,535.45</b>

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
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**Balances through June** **Fiscal Year 2020/21**

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Fund 010 - General Fd, Resource 7388 - SB117 Covid (continued)</b>						
9000		591,360.00				.00
<b>Total for Ending Balance accounts</b>		<b>591,360.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

<b>Total for Resource 7388</b>					
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>
<b>Budgeted</b>	397,070.78			397,070.78	0.00
<b>Actual</b>	397,070.78		46,535.33	0.00	350,535.45

**Fund 010 - General Fd, Resource 7420 - LLMF GF**

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8000			3,255,312.00	3,255,312.00	.00
<b>Total for Revenue accounts</b>		<b>.00</b>	<b>3,255,312.00</b>	<b>3,255,312.00</b>	<b>.00</b>

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1000	Certificated Salaries		964,038.00			964,038.00
2000	Classified Salaries		1,227,500.00	747,923.00		479,577.00
3000	Employee Benefits		90,000.00	638,066.50		548,066.50-
4000	Books & Supplies		152,312.00			152,312.00
5000	Services		650,000.00	649,532.00		468.00
7000	Other Outgo		171,462.00			171,462.00
<b>Total for Expense accounts</b>		<b>.00</b>	<b>3,255,312.00</b>	<b>2,035,521.50</b>	<b>.00</b>	<b>1,219,790.50</b>

<b>Total for Resource 7420</b>					
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>
<b>Budgeted</b>		3,255,312.00		3,255,312.00	0.00
<b>Actual</b>		3,255,312.00	2,035,521.50	0.00	1,219,790.50

<b>Total for Org 030 - Oakland Unified School District</b>					
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>
<b>Budgeted</b>	397,070.78	53,593,333.00		53,990,403.78	0.00
<b>Actual</b>	397,070.78	40,098,616.00	15,991,993.07	15,691,070.32	8,812,623.39