



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

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

**(w/Revised MYP only)**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
MARCH 10, 2021**

Board Office Use: Legislative File Info.	
File ID Number	21-0294
Introduction Date	3/10/2021
Enactment Number	21-0284
Enactment Date	3/10/2021 If



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Board Cover Memorandum

**To** Board of Education

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

**Board Meeting Date** March 10, 2021

**Subject** Second Interim - Fiscal Year 2020-2021— As of January 31, 2021

**Ask of the Board** Adoption by the Board of Education of Resolution No. 2021-0188 - Approving District's First Interim Financial Report for Fiscal Year 2020-2021, inclusive of the local control funding formula budget overview for parents required pursuant to Education Code Section 52064.1, and Certification of said Report to the Alameda County Superintendent of Schools as "Qualified."

**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 January 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.

**Discussion** Adoption by the Board of Education of Resolution No. 2021-0188 - Approving District's First Interim Financial Report for Fiscal Year 2020-2021, inclusive of the local control funding formula budget overview for parents required pursuant to Education Code Section 52064.1, and Certification of said Report to the Alameda County Superintendent of Schools as "Qualified."

**Attachment(s)**

- Resolution No. 2021-0188
- Executive Summary
- Form C1 - District Interim Certification
- Form TCI - Table of Contents
- Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
- 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 - Average Daily Attendance



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- Form CASH - Cash Flow Worksheet
- Form ESMOE – Every Student Succeeds Act Maintenance of Effort
- Form SEMAI – Special Education Maintenance of Effort
- Form ICR – Indirect Cost Rate Worksheet
- Form MYP1 - Multiyear Projections
- Form SIAI - Summary of Interfund Activities
- Form 01 CSI - Criteria and Standards
- Form TRC- Technical Review Checks
- Power Point Presentation



**RESOLUTION OF THE  
BOARD OF EDUCATION OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
Resolution No. 2021-0188**

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

**WHEREAS**, California Education Code Section 42130 & 42131 requires school districts to submit to the County Superintendent of Schools a Second 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;

**WHEREAS**, the Second Interim Financial Report for the Quarter ending January 31, 2021 for the Oakland Unified School District ("District" or "OUSD") is due to the County Superintendent of Schools on March 15, 2021 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;

**WHEREAS**, on February 24, 2021, the District presented its 2021-22 Budget Reduction Options and Bridge Plan for First Reading, the options included the following options that exceed the District's targeted \$16,000,000 in solutions necessary to remain solvent in 2021-22 and have included them in its Second Interim Multi-Year Projection as listed below:

- Budget Reductions - \$4,765,000
  - Reductions in Staff 8 FTE from 2020-21 Budget Resolution - \$1,365,000
  - Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000
  - Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000
- One-Time Bridge Plan – Proposed for up to \$16,000,000
  - Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000
  - Assembly Bill (AB) 1840 - \$5,000,000

**WHEREAS**, the Board remains committed to make the necessary reductions for the District to maintain solvency and continue the work toward sustainability in the current and ensuing years while simultaneously seeking to minimize disruption to students and staff at school sites.





**NOW, THEREFORE, BE IT RESOLVED**, the Board hereby approves (i) the District's Second Interim Financial Report for Fiscal Year 2020-2021, inclusive of the aforementioned elements of the Budget Reduction Options and Bridge Plan, and (ii) certification of said report to the Alameda County Superintendent of Schools as "Qualified";

**BE IT FURTHER RESOLVED**, the Board agrees to vote on the final list of budget solutions for 2021-22 at its April 24, 2021 meeting; and

**BE IT FURTHER RESOLVED**, the Board recognizes that the final list of budget solutions includes one-off solutions that do not address the long-term fiscal sustainability of the District and is committed to finding and approving additional budget solutions for the subsequent two fiscal years (2022-23 and 2023-24) to ensure the long-term fiscal solvency of the District.

**Passed by the following vote:**

PREFERENTIAL AYE: Jessica Ramos (Student Director)

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Aimee Eng, Gary Yee, Mike Hutchinson, Clifford Thompson,  
Vice President Benjamin "Sam" Davis, and President Shanthi Gonzales

NOES: VanCedric Williams

ABSTAINED: None

RECUSE: None

ABSENT: Samantha Pal (Student Director)



OAKLAND UNIFIED  
SCHOOL DISTRICT

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**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 10<sup>th</sup> Day of March, 2021.

**OAKLAND UNIFIED SCHOOL DISTRICT**

Shanthi Gonzales  
President, Board of Education

Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

Legislative File	
File ID Number:	<b>21-0294</b>
Introduction Date:	<b>3/10/2021</b>
Enactment Number:	<b>21-0284</b>
Enactment Date:	<b>3/10/2021 If</b>
By:	

# EXECUTIVE SUMMARY



**TO:** Board of Education

**FROM:** Kyla Trammell-Johnson, Superintendent  
Lisa Grant Dawson, Chief Business Officer  
Omaira Reyna, Budget & Finance Director  
Ryan Nguyen, Controller

**DATE:** March 10, 2021

**RE:** Executive Summary--2020-21 Second Interim

**Overview:**

The Second Interim Financial Statements are the second set of annual financial statements school districts report where the projected revenues, expenditures and fund balances for the District's General Fund and 10 Ancillary Funds are reported to the Board of Education, County Office of Education and California Department of Education. The statements are prepared as of January 31 and include all funds under the authority of the District.

The Second Interim reflects the changes to the District's budget since First Interim. It should be noted that this has been a year of multi-faceted and unprecedented changes in the budget in response to the pandemic and ensuring that accelerated learning, safety, and that the District is operating with new and existing expectations and assurances.

The Second Interim includes the following assumptions for the General and all Applicable Funds:

<b>OUSD 2020-21 Second Interim Assumptions</b>			
<b>Year</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Cost of Living Adjustment (COLA)	0.00%	3.84%	1.28%
Enrollment	35,441	35,034	34,734
Attendance (ADA)	33,911	33,911	32,838
Enrollment to ADA % *	96%	97%	95%
Unduplicated Pupil Count	75.81	75.54	75.61
Salary and Negotiated Increases Adjusted - OEA	3.0%	2.5%	
Step & Column	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.88%	26.06%
Mandatories & Benefits - Classified	34.86%	37.16%	40.46%

\* Note: The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911.



The analysis of the Second Interim is compared to the First Interim as presented at the Governing Board meeting on December 9, 2020. The following summary provides the major adjustments to the General Fund since First Interim.

## General Fund

The General Fund summary of beginning and ending fund balance is as follows:



### 2020-21 Second Interim Fund Balance Summary

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,526,691	\$ 264,977,980	\$ 673,504,671
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 315,439,309	\$ 354,363,898	\$ 669,803,206
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 93,087,382	\$ (89,385,917)	\$ 3,701,465
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,245,022)	\$ 75,336,462	\$ 1,091,440
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ 18,842,361	\$ (14,049,456)	\$ 4,792,905
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,817	\$ 33,401,934	\$ 66,445,751
<b>2) Ending Balance, June 30 (E + F1e)</b>	\$ 51,886,178	\$ 19,352,479	\$ 71,238,656

## Revenues

- Unrestricted – Unrestricted General Fund revenues have increased by \$15M since First Interim. The projected revenues for the Local Control Funding Formula (LCFF) portion of the Unrestricted General Fund total \$380M compared to the First Interim of \$382MM. A reduction of (\$1.5M) in the Local Control Accountability Plan is due to an adjustment in our final 2019-20 P2 Average Daily Attendance. The District has, as stated at Budget Adoption and First Interim, recognized the \$16M from our 2020-21 AB1840 allocation in Other State Revenue and have placed these resources in our Unrestricted General Fund Reserve. The District has recommended to the Board that \$5M of these resources be used for the proposed 2021-22 Budget Options and Bridge Plan.
- Restricted – The restricted revenues increased by \$3.3MM which was driven by increased projections in Special Ed Property Taxes and several restricted grants reflecting increased and revised awards.



## **Expenditures**

- Unrestricted
  - Total expenditures have remained relatively flat with a net reduction of (\$870K) with the most significant changes in salaries moving out of the Unrestricted General Fund into Coronavirus Relief Funds (CRF) of (\$3.4M) and an increase in Books and Supplies of \$3.5M, which represents the cost avoidance in the general fund for expenditures that were transferred to the Coronavirus Relief Funds. This amount has been designated in the District's reserves to continue to support the offset of expenditures in response to COVID-19. The District also realized \$1.7M in reductions in Other Services and Operating Expenses due to projected utility costs that will not be expended by year end due to the District remaining at minimal operation at all sites. This amount has also been placed in the reserve designation due to its one time opportunity to support additional pandemic relief in other areas of the District.
- Restricted
  - The Restricted Expenditures reflect a net increase of \$3.3M which is a result of the District continuing to modify changes between Resource 3220 Coronavirus Relief Fund which the District had to spend originally by December 30, 2020 and Resource 7420 Learning Loss Mitigation Fund, which has a longer timeline to spend of September 30, 2022.
- Multi-Year Projection
  - The District's Multi Year-Projection reflects the District's Projected Year for 2020-21 and two additional years 2021-22 and 2022-23. In addition to the assumptions listed above, the Unrestricted Multi-Year Projection includes the proposed budget options and bridge plan for the 2021-22 Budget, which was projected to have a \$16M deficit. The Multi-Year also reflects the reduction now needed in 2022-23. The Restricted Multi-Year Projection also includes the one time ESSER II funding of \$57M and the proposed use of \$11M of ESSER II in Bridge Plan funding.



## 2020-21 Second Interim MYP Fund Balance Summary - Unrestricted

	2020-21 Unrestricted	2021-22 Unrestricted	2022-23 Unrestricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,526,691	\$ 422,232,803	\$ 417,866,918
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 315,439,309	\$ 319,883,077	\$ 314,692,998
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 93,087,382	\$ 102,349,726	\$ 103,173,920
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,245,022)	\$ (67,821,618)	\$ (82,481,032)
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ 18,842,361	\$ 34,528,108	\$ 20,692,888
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,817	\$ 51,886,178	\$ 86,414,285
<b>2) Ending Balance, June 30 (E + F1e)</b>	<b>\$ 51,886,178</b>	<b>\$ 86,414,285</b>	<b>\$ 107,107,173</b>



## 2020-21 Second Interim MYP Fund Balance Summary - Restricted

	2020-21 Restricted	2021-22 Restricted	2022-23 Restricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 264,977,980	\$ 284,994,770	\$ 212,596,948
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 354,363,898	\$ 376,159,565	\$ 302,087,281
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (89,385,917)	\$ (91,164,795)	\$ (89,490,333)
<b>D. Other Financing Sources/Uses</b>		0	
4) Total, Other Financing Sources/Uses	\$ 75,336,462	\$ 78,821,618	\$ 82,481,032
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ (14,049,456)	\$ (12,343,177)	\$ (7,009,301)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,401,934	\$ 19,352,479	\$ 7,009,301
<b>2) Ending Balance, June 30 (E + F1e)</b>	<b>\$ 19,352,479</b>	<b>\$ 7,009,301</b>	<b>\$ 0</b>

- Cash Flow
  - As projected and net of the various influx of One Time Resources from the Coronavirus Relief Funds, the District's cash flow reflects a negative \$34M due to the deferrals of the Local Control Funding Formula as a result of the economic impact of COVID-19. Though the District's deferrals has been adjusted in January 2021 by the CDE, the District will still not receive 100% of its earned revenue in 2020-21 from February – June. The District is prepared to initiate its State Intercept loan, hosted by the California School Finance Authority in April 2021, as presented and approved by the Governing Board. The State Intercept loan will be repaid against the District's deferred apportionments from July – November 2021 and includes the District's existing state loan payment.

### Ancillary Funds

All ancillary funds have positive ending fund balances, are self-sufficient and did not require a contribution from the Unrestricted General Fund. The District eliminated the contribution to Student Nutrition (Fund 13) of \$1.6M as of Second Interim and recouped the outstanding loan balance of \$840K; thus, eliminating the \$240K annual liability in Fund 13 that can be properly used for the Student Nutrition program as revenues have increased and a positive fund balance will support a strong start in maintaining the sustainability of a critical program.





# OAKLAND UNIFIED SCHOOL DISTRICT

*Community Schools, Thriving Students*

<i><b>Fund/SACS Form</b></i>	<i><b>Second Interim Ending Balance</b></i>
Fund 11 - Adult Education	\$ 1,269,367
Fund 12 - Child Development	\$ 2,350,138
Fund 13 - Student Nutrition	\$ 17,149,513
Fund 14 - Deferred Maintenance	\$ 2,975,643
Fund 21 - Building Fund	\$ 31,039,407
Fund 25 - Capital Facilities Fund	\$ 4,726,901
Fund 35 - County Schools Facility Fund	\$ 10,060,886
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 631,338
Fund 51 - Bond Interest and Redemption Fund	\$ 108,724,464
Fund 67 - Self Insurance Fund	\$ 2,634
<b>Total Ancillary Funds</b>	<b>\$ 178,930,292</b>

## **Conclusion**

The District is continuing to plan and prepare for the next wave of one time funding in response to the COVID-19, while simultaneously continuing to work on executing next steps in its Fiscal Sustainability Plan. It is imperative that while the one time resources provide support in accelerated learning, equipment, and supplies otherwise not affordable by the General Fund. The District will continue to self-certify as Qualified until it meets its commitment to strategize and execute a viable financial and operational plan assuring its ability to meet its obligations and reduce its liabilities while providing excellence in quality education for the current and future years.

**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:  Date: 3/11/2021  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 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.

##### X   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: Omaira Reyna Telephone: (510)879-8856  
Title: Director of Budget & Finance E-mail: omaira.reyna@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 first interim.		X

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

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

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

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

# **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
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
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	197,638,758.07	380,426,049.00	(1,507,266.00)	-0.4%
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	3,339,162.40	22,364,234.00	16,009,000.00	251.9%
4) Other Local Revenue		8600-8799	5,271,774.00	5,271,774.00	2,735,763.20	5,736,408.00	464,634.00	8.8%
5) TOTAL, REVENUES			360,889,016.00	393,560,323.00	203,713,683.67	408,526,691.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	132,320,824.00	140,888,290.00	78,529,676.72	139,968,446.86	919,843.14	0.7%
2) Classified Salaries		2000-2999	47,046,228.00	52,485,980.00	26,957,622.26	50,737,524.51	1,748,455.49	3.3%
3) Employee Benefits		3000-3999	84,385,097.00	88,182,206.00	48,805,723.37	87,453,884.21	728,321.79	0.8%
4) Books and Supplies		4000-4999	4,194,947.00	6,466,997.00	759,238.04	10,363,203.84	(3,896,206.84)	-60.2%
5) Services and Other Operating Expenditures		5000-5999	19,704,051.00	28,703,364.00	12,756,245.35	27,697,092.10	1,006,271.90	3.5%
6) Capital Outlay		6000-6999	115,000.00	289,436.00	92,008.55	333,180.23	(43,744.23)	-15.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,985,437.00	5,985,437.00	3,863,129.01	5,993,882.00	(8,445.00)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,566,064.00)	(6,692,409.00)	(455,955.36)	(7,107,905.02)	415,496.02	-6.2%
9) TOTAL, EXPENDITURES			288,185,520.00	316,309,301.00	171,307,687.94	315,439,308.73		
<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	32,405,995.73	93,087,382.27		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	264,067.00	264,067.00	264,067.00	1,091,440.00	827,373.00	313.3%
b) Transfers Out		7600-7629	1,600,000.00	1,600,000.00	0.00	0.00	1,600,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	11,951.79	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)	(75,336,461.64)	1,452,906.36	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,712,512.00)	(78,125,301.00)	269,579.15	(74,245,021.64)		

Description	Resource Codes	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)	32,675,574.88	18,842,360.63		
<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		33,043,818.31	1.31	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		33,043,818.31		
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		33,043,818.31		
2) Ending Balance, June 30 (E + F1e)			24,478,111.00	32,169,538.00		51,886,178.94		
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		28,719,686.06		
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	0000	9780	4,709,529.44					
Stale Dated Warrants	0000	9780		841,026.00				
Additional 1% Reserve	0000	9780		6,689,298.00				
Stale Dated Warrants	0000	9780				841,026.00		
Additional 1% Reserve for Economic U	0000	9780				6,698,132.06		
Reserve AB 1840 One Time Resource:	0000	9780				16,009,000.00		
Cost Avoidance from Coronavirus Exp	0000	9780				3,500,000.00		
Cost Avoidance from Utilities Due to SI	0000	9780				1,671,528.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,560,544.56	13,378,596.00		13,396,064.13		
Unassigned/Unappropriated Amount		9790	171,190.00	11,110,618.00		9,620,428.75		

Description	Resource Codes	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	116,306,862.00	200,577,934.00	(30,724,309.00)	-13.3%
Education Protection Account State Aid - Current Year		8012	42,704,846.00	42,933,672.00	32,784,551.00	57,447,642.00	14,513,970.00	33.8%
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	669,318.00	669,318.00	New
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)	1,941,806.00	1,941,806.00	New
County & District Taxes								
Secured Roll Taxes		8041	80,818,866.00	80,818,866.00	46,240,713.83	79,529,871.00	(1,288,995.00)	-1.6%
Unsecured Roll Taxes		8042	7,169,200.00	7,169,200.00	4,905,269.70	7,836,506.00	667,306.00	9.3%
Prior Years' Taxes		8043	0.00	0.00	98,584.56	(491,383.00)	(491,383.00)	New
Supplemental Taxes		8044	2,688,400.00	2,688,400.00	1,345,098.53	2,328,770.00	(359,630.00)	-13.4%
Education Revenue Augmentation Fund (ERAF)		8045	52,905,742.00	52,905,742.00	0.00	47,692,501.00	(5,213,241.00)	-9.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	14,908,353.46	25,991,487.00	25,991,487.00	New
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	216,566,347.07	423,524,452.00	5,706,329.00	1.4%
<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)	(18,927,589.00)	(43,098,403.00)	(7,213,595.00)	20.1%
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	197,638,758.07	380,426,049.00	(1,507,266.00)	-0.4%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,297,747.00	1,297,747.00	1,362,597.00	1,297,747.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,155,488.00	5,057,487.00	1,976,565.40	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	16,009,000.00	16,009,000.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			6,453,235.00	6,355,234.00	3,339,162.40	22,364,234.00	16,009,000.00	251.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	47,023.24	497,965.00	0.00	0.0%
Interest		8660	828,000.00	828,000.00	507,561.99	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	2,106,177.97	3,211,621.00	464,634.00	16.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	75,000.00	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>2,735,763.20</b>	<b>5,736,408.00</b>	<b>464,634.00</b>	<b>8.8%</b>
<b>TOTAL, REVENUES</b>			<b>360,889,016.00</b>	<b>393,560,323.00</b>	<b>203,713,683.67</b>	<b>408,526,691.00</b>	<b>14,966,368.00</b>	<b>3.8%</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	62,764,715.64	112,979,324.70	886,905.30	0.8%
Certificated Pupil Support Salaries		1200	5,089,695.00	5,030,276.00	3,007,293.25	5,114,191.00	(83,915.00)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	18,772,388.00	21,083,582.00	12,340,738.03	20,966,729.16	116,852.84	0.6%
Other Certificated Salaries		1900	312,627.00	908,202.00	416,929.80	908,202.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			132,320,824.00	140,888,290.00	78,529,676.72	139,968,446.86	919,843.14	0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	338,758.00	538,134.00	264,705.88	580,433.80	(42,299.80)	-7.9%
Classified Support Salaries		2200	16,638,611.00	18,758,862.00	9,879,177.22	18,536,962.83	221,899.17	1.2%
Classified Supervisors' and Administrators' Salaries		2300	16,701,614.00	18,450,387.00	9,573,356.72	17,205,849.47	1,244,537.53	6.7%
Clerical, Technical and Office Salaries		2400	12,146,077.00	13,604,542.00	6,725,486.24	13,246,824.93	357,717.07	2.6%
Other Classified Salaries		2900	1,221,168.00	1,134,055.00	514,896.20	1,167,453.48	(33,398.48)	-2.9%
TOTAL, CLASSIFIED SALARIES			47,046,228.00	52,485,980.00	26,957,622.26	50,737,524.51	1,748,455.49	3.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	21,369,813.00	20,170,973.00	12,352,438.84	20,120,996.23	49,976.77	0.2%
PERS		3201-3202	9,574,419.00	11,138,085.00	4,867,697.21	10,702,892.99	435,192.01	3.9%
OASDI/Medicare/Alternative		3301-3302	4,406,661.00	6,006,175.00	3,108,571.13	6,282,948.25	(276,773.25)	-4.6%
Health and Welfare Benefits		3401-3402	36,669,243.00	36,824,236.00	21,070,506.28	36,519,439.44	304,796.56	0.8%
Unemployment Insurance		3501-3502	123,110.00	220,597.00	100,916.78	179,108.55	41,488.45	18.8%
Workers' Compensation		3601-3602	10,709,847.00	11,652,614.00	6,326,848.49	11,500,821.55	151,792.45	1.3%
OPEB, Allocated		3701-3702	2,157.00	4,472.00	68,518.43	2,147.00	2,325.00	52.0%
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	910,226.21	2,145,530.20	19,523.80	0.9%
TOTAL, EMPLOYEE BENEFITS			84,385,097.00	88,182,206.00	48,805,723.37	87,453,884.21	728,321.79	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	759,294.00	741,717.00	5,873.56	742,098.00	(381.00)	-0.1%
Books and Other Reference Materials		4200	160,707.00	291,794.00	88,074.13	284,348.12	7,445.88	2.6%
Materials and Supplies		4300	2,066,941.00	4,112,853.00	522,287.34	8,551,888.26	(4,439,035.26)	-107.9%
Noncapitalized Equipment		4400	1,208,005.00	1,320,633.00	143,003.01	784,869.46	535,763.54	40.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,194,947.00	6,466,997.00	759,238.04	10,363,203.84	(3,896,206.84)	-60.2%
<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	18,341.31	243,108.73	55,763.27	18.7%
Dues and Memberships		5300	496,128.00	568,580.00	339,286.46	572,831.33	(4,251.33)	-0.7%
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	3,760,447.36	7,689,755.00	1,687,028.00	18.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	796,056.00	852,665.00	278,946.48	853,975.65	(1,310.65)	-0.2%
Transfers of Direct Costs		5710	(539,209.00)	(160,469.00)	2,600.00	(208,289.78)	47,820.78	-29.8%
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	7,404,686.79	16,462,330.91	(974,329.91)	-6.3%
Communications		5900	2,451,592.00	2,464,681.00	951,936.95	2,269,129.26	195,551.74	7.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,704,051.00	28,703,364.00	12,756,245.35	27,697,092.10	1,006,271.90	3.5%

Description	Resource Codes	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	70,353.55	283,180.23	(43,744.23)	-18.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,000.00	289,436.00	92,008.55	333,180.23	(43,744.23)	-15.1%
<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	(380.00)	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	4,644.00	8,445.00	(8,445.00)	New
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	3,858,865.01	5,574,871.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,985,437.00	5,985,437.00	3,863,129.01	5,993,882.00	(8,445.00)	-0.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,941,858.00)	(4,895,953.00)	(102,902.94)	(5,035,866.02)	139,913.02	-2.9%
Transfers of Indirect Costs - Interfund		7350	(1,624,206.00)	(1,796,456.00)	(353,052.42)	(2,072,039.00)	275,583.00	-15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,566,064.00)	(6,692,409.00)	(455,955.36)	(7,107,905.02)	415,496.02	-6.2%
TOTAL, EXPENDITURES			288,185,520.00	316,309,301.00	171,307,687.94	315,439,308.73	869,992.27	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	1,091,440.00	827,373.00	313.3%
(a) TOTAL, INTERFUND TRANSFERS IN			264,067.00	264,067.00	264,067.00	1,091,440.00	827,373.00	313.3%
<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	0.00	1,600,000.00	100.0%
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	0.00	1,600,000.00	100.0%
<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	11,951.79	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	11,951.79	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	(80,152,438.00)	1,452,906.00	-1.8%
Contributions from Restricted Revenues		8990	4,822,416.00	4,815,976.00	(6,439.64)	4,815,976.36	0.36	0.0%
(e) TOTAL, CONTRIBUTIONS			(75,376,579.00)	(76,789,368.00)	(6,439.64)	(75,336,461.64)	1,452,906.36	-1.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(76,712,512.00)	(78,125,301.00)	269,579.15	(74,245,021.64)	3,880,279.36	-5.0%



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	1,249,544.00	3,481,613.00	267,907.00	8.3%
2) Federal Revenue		8100-8299	61,935,638.00	103,833,645.00	53,254,801.44	104,391,487.71	557,842.71	0.5%
3) Other State Revenue		8300-8599	70,235,923.00	79,390,064.00	30,414,183.91	80,380,202.64	990,138.64	1.2%
4) Other Local Revenue		8600-8799	71,528,824.00	75,261,853.00	49,706,607.17	76,724,676.93	1,462,823.93	1.9%
5) TOTAL, REVENUES			206,914,091.00	261,699,268.00	134,625,136.52	264,977,980.28		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	71,385,476.00	82,732,767.00	41,281,619.55	82,069,842.22	662,924.78	0.8%
2) Classified Salaries		2000-2999	40,594,609.00	51,377,200.00	28,452,041.75	53,514,284.06	(2,137,084.06)	-4.2%
3) Employee Benefits		3000-3999	88,312,970.00	94,351,303.00	34,995,375.81	95,622,774.57	(1,271,471.57)	-1.3%
4) Books and Supplies		4000-4999	14,582,493.00	58,715,712.00	18,101,558.82	55,892,035.30	2,823,676.70	4.8%
5) Services and Other Operating Expenditures		5000-5999	55,179,050.00	52,714,048.00	19,329,203.81	55,496,939.65	(2,782,891.65)	-5.3%
6) Capital Outlay		6000-6999	564,867.00	53,146.00	472,340.38	518,120.83	(464,974.83)	-874.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,180,385.00	6,180,385.00	270,761.74	6,214,035.00	(33,650.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,941,858.00	4,895,953.00	102,902.94	5,035,866.02	(139,913.02)	-2.9%
9) TOTAL, EXPENDITURES			280,741,708.00	351,020,514.00	143,005,804.80	354,363,897.65		
<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)	(8,380,668.28)	(89,385,917.37)		
<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	75,336,461.64	(1,452,906.36)	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,376,579.00	76,789,368.00	6,439.64	75,336,461.64		

Description	Resource Codes	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)	(8,374,228.64)	(14,049,455.73)		
<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		33,401,934.26	(1,131,846.74)	-3.3%
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		33,401,934.26		
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		33,401,934.26		
2) Ending Balance, June 30 (E + F1e)			39,293,758.00	22,001,903.00		19,352,478.53		
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	39,293,758.00	22,001,903.00		19,352,479.20		
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		(0.67)		

Description	Resource Codes	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	1,249,544.00	3,481,613.00	267,907.00	8.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			3,213,706.00	3,213,706.00	1,249,544.00	3,481,613.00	267,907.00	8.3%
<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	860,767.00	979.00	0.1%
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	9,926,997.77	21,554,632.77	(0.23)	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	2,563,578.93	(0.07)	0.0%

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Title III, Part A, Immigrant Student Program	4201	8290	282,153.00	400,669.00	261,039.21	400,669.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,510,399.00	1,595,225.00	762,620.59	1,611,926.59	16,701.59	1.0%
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	4,233,832.53	15,611,749.25	22,098.25	0.1%
Career and Technical Education	3500-3599	8290	426,059.00	426,059.00	0.00	436,276.00	10,217.00	2.4%
All Other Federal Revenue	All Other	8290	16,134,754.00	52,274,283.00	38,070,311.34	52,782,130.17	507,847.17	1.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>61,935,638.00</b>	<b>103,833,645.00</b>	<b>53,254,801.44</b>	<b>104,391,487.71</b>	<b>557,842.71</b>	<b>0.5%</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	13,237,998.00	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 Materials		8560	1,819,584.00	1,652,112.00	25,648.94	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	6,062,688.00	9,157,157.66	(120,218.34)	-1.3%
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	279,296.67	601,176.75	0.75	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	117,435.15	0.15	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	9,513,239.69	45,642,066.08	1,110,356.08	2.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>70,235,923.00</b>	<b>79,390,064.00</b>	<b>30,414,183.91</b>	<b>80,380,202.64</b>	<b>990,138.64</b>	<b>1.2%</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	24,315,471.74	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	7,684,795.37	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	13,005.54	17,225.00	775.00	4.7%
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	17,693,334.52	24,503,021.93	1,462,048.93	6.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>71,528,824.00</b>	<b>75,261,853.00</b>	<b>49,706,607.17</b>	<b>76,724,676.93</b>	<b>1,462,823.93</b>	<b>1.9%</b>
<b>TOTAL, REVENUES</b>			<b>206,914,091.00</b>	<b>261,699,268.00</b>	<b>134,625,136.52</b>	<b>264,977,980.28</b>	<b>3,278,712.28</b>	<b>1.3%</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	35,550,108.92	70,307,819.81	2,279,512.19	3.1%
Certificated Pupil Support Salaries		1200	7,613,795.00	6,916,327.00	4,145,033.25	8,393,929.20	(1,477,602.20)	-21.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,859,450.00	3,229,108.00	1,586,477.38	3,368,093.21	(138,985.21)	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			71,385,476.00	82,732,767.00	41,281,619.55	82,069,842.22	662,924.78	0.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,047,903.00	17,641,963.00	9,678,997.00	17,826,092.87	(184,129.87)	-1.0%
Classified Support Salaries		2200	12,218,472.00	18,387,058.00	8,204,853.08	18,431,343.72	(44,285.72)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	8,232,194.00	10,989,363.00	7,852,255.90	12,131,297.40	(1,141,934.40)	-10.4%
Clerical, Technical and Office Salaries		2400	2,749,918.00	4,025,904.00	2,637,793.64	4,779,075.21	(753,171.21)	-18.7%
Other Classified Salaries		2900	346,122.00	332,912.00	78,142.13	346,474.86	(13,562.86)	-4.1%
TOTAL, CLASSIFIED SALARIES			40,594,609.00	51,377,200.00	28,452,041.75	53,514,284.06	(2,137,084.06)	-4.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,709,012.00	44,581,551.00	6,508,704.55	44,055,758.96	525,792.04	1.2%
PERS		3201-3202	8,947,537.00	10,028,142.00	5,411,196.48	10,342,545.39	(314,403.39)	-3.1%
OASDI/Medicare/Alternative		3301-3302	3,890,084.00	4,715,561.00	2,860,811.50	5,059,551.39	(343,990.39)	-7.3%
Health and Welfare Benefits		3401-3402	24,679,329.00	25,988,494.00	14,877,522.17	26,572,966.66	(584,472.66)	-2.2%
Unemployment Insurance		3501-3502	115,881.00	132,923.00	182,033.76	253,553.21	(120,630.21)	-90.8%
Workers' Compensation		3601-3602	6,709,411.00	7,465,455.00	4,201,485.10	7,806,481.40	(341,026.40)	-4.6%
OPEB, Allocated		3701-3702	5,907.00	16,962.00	19,473.80	28,830.00	(11,868.00)	-70.0%
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	934,148.45	1,503,087.56	(80,872.56)	-5.7%
TOTAL, EMPLOYEE BENEFITS			88,312,970.00	94,351,303.00	34,995,375.81	95,622,774.57	(1,271,471.57)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,997,003.00	3,023,735.00	2,391,477.69	4,994,344.88	(1,970,609.88)	-65.2%
Books and Other Reference Materials		4200	676,533.00	988,660.00	710,516.85	1,548,211.71	(559,551.71)	-56.6%
Materials and Supplies		4300	10,398,256.00	36,500,211.00	3,924,593.32	30,819,691.75	5,680,519.25	15.6%
Noncapitalized Equipment		4400	1,510,701.00	18,203,106.00	11,074,970.96	18,529,786.96	(326,680.96)	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,582,493.00	58,715,712.00	18,101,558.82	55,892,035.30	2,823,676.70	4.8%
<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	73,137.98	588,048.47	(162,870.47)	-38.3%
Dues and Memberships		5300	9,430.00	24,396.00	17,880.41	45,610.42	(21,214.42)	-87.0%
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	33,114.59	83,855.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,434,900.00	3,398,477.00	1,631,569.02	3,361,551.03	36,925.97	1.1%
Transfers of Direct Costs		5710	539,209.00	160,469.00	(2,600.00)	208,289.78	(47,820.78)	-29.8%
Transfers of Direct Costs - Interfund		5750	664.00	664.00	0.00	464.00	200.00	30.1%
Professional/Consulting Services and Operating Expenditures		5800	52,636,255.00	48,543,010.00	17,535,204.97	51,160,321.78	(2,617,311.78)	-5.4%
Communications		5900	18,350.00	77,999.00	40,896.84	48,799.17	29,199.83	37.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,179,050.00	52,714,048.00	19,329,203.81	55,496,939.65	(2,782,891.65)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	472,340.38	518,120.83	(464,974.83)	-874.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			564,867.00	53,146.00	472,340.38	518,120.83	(464,974.83)	-874.9%
<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	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	270,761.74	6,214,035.00	(33,650.00)	-0.5%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,180,385.00	6,180,385.00	270,761.74	6,214,035.00	(33,650.00)	-0.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,941,858.00	4,895,953.00	102,902.94	5,035,866.02	(139,913.02)	-2.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,941,858.00	4,895,953.00	102,902.94	5,035,866.02	(139,913.02)	-2.9%
TOTAL, EXPENDITURES			280,741,708.00	351,020,514.00	143,005,804.80	354,363,897.65	(3,343,383.65)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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	80,152,438.00	(1,452,906.00)	-1.8%
Contributions from Restricted Revenues		8990	(4,822,416.00)	(4,815,976.00)	6,439.64	(4,815,976.36)	(0.36)	0.0%
(e) TOTAL, CONTRIBUTIONS			75,376,579.00	76,789,368.00	6,439.64	75,336,461.64	(1,452,906.36)	-1.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			75,376,579.00	76,789,368.00	6,439.64	75,336,461.64	1,452,906.36	-1.9%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	352,377,713.00	385,147,021.00	198,888,302.07	383,907,662.00	(1,239,359.00)	-0.3%
2) Federal Revenue		8100-8299	61,935,638.00	103,833,645.00	53,254,801.44	104,391,487.71	557,842.71	0.5%
3) Other State Revenue		8300-8599	76,689,158.00	85,745,298.00	33,753,346.31	102,744,436.64	16,999,138.64	19.8%
4) Other Local Revenue		8600-8799	76,800,598.00	80,533,627.00	52,442,370.37	82,461,084.93	1,927,457.93	2.4%
5) TOTAL, REVENUES			567,803,107.00	655,259,591.00	338,338,820.19	673,504,671.28		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	203,706,300.00	223,621,057.00	119,811,296.27	222,038,289.08	1,582,767.92	0.7%
2) Classified Salaries		2000-2999	87,640,837.00	103,863,180.00	55,409,664.01	104,251,808.57	(388,628.57)	-0.4%
3) Employee Benefits		3000-3999	172,698,067.00	182,533,509.00	83,801,099.18	183,076,658.78	(543,149.78)	-0.3%
4) Books and Supplies		4000-4999	18,777,440.00	65,182,709.00	18,860,796.86	66,255,239.14	(1,072,530.14)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	74,883,101.00	81,417,412.00	32,085,449.16	83,194,031.75	(1,776,619.75)	-2.2%
6) Capital Outlay		6000-6999	679,867.00	342,582.00	564,348.93	851,301.06	(508,719.06)	-148.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,165,822.00	12,165,822.00	4,133,890.75	12,207,917.00	(42,095.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,624,206.00)	(1,796,456.00)	(353,052.42)	(2,072,039.00)	275,583.00	-15.3%
9) TOTAL, EXPENDITURES			568,927,228.00	667,329,815.00	314,313,492.74	669,803,206.38		
<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)	24,025,327.45	3,701,464.90		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	264,067.00	264,067.00	264,067.00	1,091,440.00	827,373.00	313.3%
b) Transfers Out		7600-7629	1,600,000.00	1,600,000.00	0.00	0.00	1,600,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	11,951.79	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)	276,018.79	1,091,440.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,460,054.00)	(13,406,157.00)	24,301,346.24	4,792,904.90		
<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		66,445,752.57	(1,131,845.43)	-1.7%
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		66,445,752.57		
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		66,445,752.57		
2) Ending Balance, June 30 (E + F1e)			63,771,869.00	54,171,441.00		71,238,657.47		
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	39,293,758.00	22,001,903.00		19,352,479.20		
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		28,719,686.06		
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	0000	9780	4,709,529.44					
Stale Dated Warrants	0000	9780		841,026.00				
Additional 1% Reserve	0000	9780		6,689,298.00				
Stale Dated Warrants	0000	9780				841,026.00		
Additional 1% Reserve for Economic U	0000	9780				6,698,132.06		
Reserve AB 1840 One Time Resource:	0000	9780				16,009,000.00		
Cost Avoidance from Coronavirus Expe	0000	9780				3,500,000.00		
Cost Avoidance from Utilities Due to SI	0000	9780				1,671,528.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,560,544.56	13,378,596.00		13,396,064.13		
Unassigned/Unappropriated Amount		9790	171,190.00	11,110,618.00		9,620,428.08		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	198,761,761.00	231,302,243.00	116,306,862.00	200,577,934.00	(30,724,309.00)	-13.3%
Education Protection Account State Aid - Current Year		8012	42,704,846.00	42,933,672.00	32,784,551.00	57,447,642.00	14,513,970.00	33.8%
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	669,318.00	669,318.00	New
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)	1,941,806.00	1,941,806.00	New
County & District Taxes								
Secured Roll Taxes		8041	80,818,866.00	80,818,866.00	46,240,713.83	79,529,871.00	(1,288,995.00)	-1.6%
Unsecured Roll Taxes		8042	7,169,200.00	7,169,200.00	4,905,269.70	7,836,506.00	667,306.00	9.3%
Prior Years' Taxes		8043	0.00	0.00	98,584.56	(491,383.00)	(491,383.00)	New
Supplemental Taxes		8044	2,688,400.00	2,688,400.00	1,345,098.53	2,328,770.00	(359,630.00)	-13.4%
Education Revenue Augmentation Fund (ERAF)		8045	52,905,742.00	52,905,742.00	0.00	47,692,501.00	(5,213,241.00)	-9.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	14,908,353.46	25,991,487.00	25,991,487.00	New
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	216,566,347.07	423,524,452.00	5,706,329.00	1.4%
<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)	(18,927,589.00)	(43,098,403.00)	(7,213,595.00)	20.1%
Property Taxes Transfers		8097	3,213,706.00	3,213,706.00	1,249,544.00	3,481,613.00	267,907.00	8.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			352,377,713.00	385,147,021.00	198,888,302.07	383,907,662.00	(1,239,359.00)	-0.3%
<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	860,767.00	979.00	0.1%
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	9,926,997.77	21,554,632.77	(0.23)	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	2,563,578.93	(0.07)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	282,153.00	400,669.00	261,039.21	400,669.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,510,399.00	1,595,225.00	762,620.59	1,611,926.59	16,701.59	1.0%
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	4,233,832.53	15,611,749.25	22,098.25	0.1%
Career and Technical Education	3500-3599	8290	426,059.00	426,059.00	0.00	436,276.00	10,217.00	2.4%
All Other Federal Revenue	All Other	8290	16,134,754.00	52,274,283.00	38,070,311.34	52,782,130.17	507,847.17	1.0%
TOTAL, FEDERAL REVENUE			61,935,638.00	103,833,645.00	53,254,801.44	104,391,487.71	557,842.71	0.5%
<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	13,237,998.00	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	1,362,597.00	1,297,747.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,975,072.00	6,709,599.00	2,002,214.34	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	6,062,688.00	9,157,157.66	(120,218.34)	-1.3%
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	279,296.67	601,176.75	0.75	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	117,435.15	0.15	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	9,513,239.69	61,651,066.08	17,119,356.08	38.4%
TOTAL, OTHER STATE REVENUE			76,689,158.00	85,745,298.00	33,753,346.31	102,744,436.64	16,999,138.64	19.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	24,315,471.74	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	7,684,795.37	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	47,023.24	497,965.00	0.00	0.0%
Interest		8660	828,000.00	828,000.00	507,561.99	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	13,005.54	17,225.00	775.00	4.7%
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	19,799,512.49	27,714,642.93	1,926,682.93	7.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	75,000.00	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>52,442,370.37</b>	<b>82,461,084.93</b>	<b>1,927,457.93</b>	<b>2.4%</b>
<b>TOTAL, REVENUES</b>			<b>567,803,107.00</b>	<b>655,259,591.00</b>	<b>338,338,820.19</b>	<b>673,504,671.28</b>	<b>18,245,080.28</b>	<b>2.8%</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	170,058,345.00	186,453,562.00	98,314,824.56	183,287,144.51	3,166,417.49	1.7%
Certificated Pupil Support Salaries		1200	12,703,490.00	11,946,603.00	7,152,326.50	13,508,120.20	(1,561,517.20)	-13.1%
Certificated Supervisors' and Administrators' Salaries		1300	20,631,838.00	24,312,690.00	13,927,215.41	24,334,822.37	(22,132.37)	-0.1%
Other Certificated Salaries		1900	312,627.00	908,202.00	416,929.80	908,202.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			203,706,300.00	223,621,057.00	119,811,296.27	222,038,289.08	1,582,767.92	0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,386,661.00	18,180,097.00	9,943,702.88	18,406,526.67	(226,429.67)	-1.2%
Classified Support Salaries		2200	28,857,083.00	37,145,920.00	18,084,030.30	36,968,306.55	177,613.45	0.5%
Classified Supervisors' and Administrators' Salaries		2300	24,933,808.00	29,439,750.00	17,425,612.62	29,337,146.87	102,603.13	0.3%
Clerical, Technical and Office Salaries		2400	14,895,995.00	17,630,446.00	9,363,279.88	18,025,900.14	(395,454.14)	-2.2%
Other Classified Salaries		2900	1,567,290.00	1,466,967.00	593,038.33	1,513,928.34	(46,961.34)	-3.2%
TOTAL, CLASSIFIED SALARIES			87,640,837.00	103,863,180.00	55,409,664.01	104,251,808.57	(388,628.57)	-0.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	64,078,825.00	64,752,524.00	18,861,143.39	64,176,755.19	575,768.81	0.9%
PERS		3201-3202	18,521,956.00	21,166,227.00	10,278,893.69	21,045,438.38	120,788.62	0.6%
OASDI/Medicare/Alternative		3301-3302	8,296,745.00	10,721,736.00	5,969,382.63	11,342,499.64	(620,763.64)	-5.8%
Health and Welfare Benefits		3401-3402	61,348,572.00	62,812,730.00	35,948,028.45	63,092,406.10	(279,676.10)	-0.4%
Unemployment Insurance		3501-3502	238,991.00	353,520.00	282,950.54	432,661.76	(79,141.76)	-22.4%
Workers' Compensation		3601-3602	17,419,258.00	19,118,069.00	10,528,333.59	19,307,302.95	(189,233.95)	-1.0%
OPEB, Allocated		3701-3702	8,064.00	21,434.00	87,992.23	30,977.00	(9,543.00)	-44.5%
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	1,844,374.66	3,648,617.76	(61,348.76)	-1.7%
TOTAL, EMPLOYEE BENEFITS			172,698,067.00	182,533,509.00	83,801,099.18	183,076,658.78	(543,149.78)	-0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,756,297.00	3,765,452.00	2,397,351.25	5,736,442.88	(1,970,990.88)	-52.3%
Books and Other Reference Materials		4200	837,240.00	1,280,454.00	798,590.98	1,832,559.83	(552,105.83)	-43.1%
Materials and Supplies		4300	12,465,197.00	40,613,064.00	4,446,880.66	39,371,580.01	1,241,483.99	3.1%
Noncapitalized Equipment		4400	2,718,706.00	19,523,739.00	11,217,973.97	19,314,656.42	209,082.58	1.1%
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	18,860,796.86	66,255,239.14	(1,072,530.14)	-1.6%
<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	91,479.29	831,157.20	(107,107.20)	-14.8%
Dues and Memberships		5300	505,558.00	592,976.00	357,166.87	618,441.75	(25,465.75)	-4.3%
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	3,793,561.95	7,773,610.00	1,687,028.00	17.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,230,956.00	4,251,142.00	1,910,515.50	4,215,526.68	35,615.32	0.8%
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	(185,285.00)	200.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	59,926,569.00	64,031,011.00	24,939,891.76	67,622,652.69	(3,591,641.69)	-5.6%
Communications		5900	2,469,942.00	2,542,680.00	992,833.79	2,317,928.43	224,751.57	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,883,101.00	81,417,412.00	32,085,449.16	83,194,031.75	(1,776,619.75)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	542,693.93	801,301.06	(508,719.06)	-173.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			679,867.00	342,582.00	564,348.93	851,301.06	(508,719.06)	-148.5%
<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	(380.00)	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	4,644.00	8,445.00	(8,445.00)	New
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	270,761.74	6,214,035.00	(33,650.00)	-0.5%
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	3,858,865.01	5,574,871.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,165,822.00	12,165,822.00	4,133,890.75	12,207,917.00	(42,095.00)	-0.3%
<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)	(353,052.42)	(2,072,039.00)	275,583.00	-15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,624,206.00)	(1,796,456.00)	(353,052.42)	(2,072,039.00)	275,583.00	-15.3%
TOTAL, EXPENDITURES			568,927,228.00	667,329,815.00	314,313,492.74	669,803,206.38	(2,473,391.38)	-0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	1,091,440.00	827,373.00	313.3%
(a) TOTAL, INTERFUND TRANSFERS IN			264,067.00	264,067.00	264,067.00	1,091,440.00	827,373.00	313.3%
<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	0.00	1,600,000.00	100.0%
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	0.00	1,600,000.00	100.0%
<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%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	11,951.79	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	11,951.79	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)	276,018.79	1,091,440.00	(2,427,373.00)	-181.7%



Resource	Description	2020-21
		Projected Year Totals
6500	Special Education	276,407.00
7085	Learning Communities for School Success P	17,085.00
9010	Other Restricted Local	19,058,987.20
Total, Restricted Balance		19,352,479.20

**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	619,549.50	2,478,198.00	55,408.00	2.3%
4) Other Local Revenue		8600-8799	100,800.00	100,800.00	31,205.58	100,800.00	0.00	0.0%
5) TOTAL, REVENUES			2,470,907.00	2,690,475.00	650,755.08	2,745,883.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,534,177.00	1,794,674.00	869,376.24	1,794,269.00	405.00	0.0%
2) Classified Salaries		2000-2999	271,895.00	287,455.00	156,647.68	287,455.00	0.00	0.0%
3) Employee Benefits		3000-3999	794,606.00	899,991.00	417,236.59	895,396.00	4,595.00	0.5%
4) Books and Supplies		4000-4999	106,870.00	102,574.00	537.80	100,886.10	1,687.90	1.6%
5) Services and Other Operating Expenditures		5000-5999	115,845.00	190,846.00	58,209.14	201,345.00	(10,499.00)	-5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,400.00	32,400.00	29,015.81	107,400.00	(75,000.00)	-231.5%
9) TOTAL, EXPENDITURES			2,930,793.00	3,307,940.00	1,531,023.26	3,386,751.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(459,886.00)	(617,465.00)	(880,268.18)	(640,868.10)		
<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)	(880,268.18)	(640,868.10)		
<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		1,910,235.49	(1.51)	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		1,910,235.49		
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		1,910,235.49		
2) Ending Balance, June 30 (E + F1e)			555,854.00	1,292,772.00		1,269,367.39		
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	548,966.00	1,061,492.00		1,038,088.50		
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		231,278.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, FEDERAL REVENUE			192,000.00	166,885.00	0.00	166,885.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,178,107.00	2,422,790.00	619,549.50	2,478,198.00	55,408.00	2.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,178,107.00	2,422,790.00	619,549.50	2,478,198.00	55,408.00	2.3%
<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	7,749.62	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	23,455.96	100,800.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,800.00	100,800.00	31,205.58	100,800.00	0.00	0.0%
TOTAL, REVENUES			2,470,907.00	2,690,475.00	650,755.08	2,745,883.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,197,226.00	1,290,371.00	691,089.67	1,289,966.00	405.00	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	178,286.57	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>			1,534,177.00	1,794,674.00	869,376.24	1,794,269.00	405.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	133,818.00	104,600.00	63,019.14	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	93,628.54	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>			271,895.00	287,455.00	156,647.68	287,455.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	231,713.00	246,337.00	114,617.24	242,223.00	4,114.00	1.7%
PERS		3201-3202	76,736.00	100,428.00	27,487.50	100,907.00	(479.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	63,621.00	73,585.00	31,278.21	73,274.00	311.00	0.4%
Health and Welfare Benefits		3401-3402	305,181.00	340,307.00	173,178.37	340,691.00	(384.00)	-0.1%
Unemployment Insurance		3501-3502	1,368.00	1,739.00	1,016.19	1,723.00	16.00	0.9%
Workers' Compensation		3601-3602	108,365.00	125,705.00	62,162.00	124,758.00	947.00	0.8%
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	7,048.77	11,820.00	70.00	0.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			794,606.00	899,991.00	417,236.59	895,396.00	4,595.00	0.5%
<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	537.80	90,074.00	5,500.00	5.8%
Noncapitalized Equipment		4400	7,000.00	7,000.00	0.00	10,812.10	(3,812.10)	-54.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			106,870.00	102,574.00	537.80	100,886.10	1,687.90	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	215.00	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	56,924.14	180,545.00	(10,499.00)	-6.2%
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>58,209.14</b>	<b>201,345.00</b>	<b>(10,499.00)</b>	<b>-5.5%</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	107,400.00	(75,000.00)	-231.5%
<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>107,400.00</b>	<b>(75,000.00)</b>	<b>-231.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,930,793.00</b>	<b>3,307,940.00</b>	<b>1,531,023.26</b>	<b>3,386,751.10</b>		

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



Resource	Description	2020/21
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	20,355.00
6391	Adult Education Program	530,441.48
9010	Other Restricted Local	487,292.02
Total, Restricted Balance		1,038,088.50

**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	894,587.00	27,819.00	3.2%
3) Other State Revenue		8300-8599	12,962,170.00	12,551,693.00	0.00	14,425,315.00	1,873,622.00	14.9%
4) Other Local Revenue		8600-8799	214,800.00	214,800.00	(1,113.65)	0.00	(214,800.00)	-100.0%
5) TOTAL, REVENUES			14,043,738.00	13,633,261.00	(1,113.65)	15,319,902.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,524,262.00	3,728,961.00	1,903,693.73	3,540,208.10	188,752.90	5.1%
2) Classified Salaries		2000-2999	4,013,505.00	4,148,891.00	2,179,159.68	4,063,891.00	85,000.00	2.0%
3) Employee Benefits		3000-3999	4,837,642.00	5,102,153.00	2,655,657.92	5,074,933.92	27,219.08	0.5%
4) Books and Supplies		4000-4999	73,956.00	85,886.00	3,044.84	95,831.63	(9,945.63)	-11.6%
5) Services and Other Operating Expenditures		5000-5999	2,131,213.00	1,710,323.00	91,573.06	1,887,229.00	(176,906.00)	-10.3%
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	325,200.13	496,402.00	(18,231.00)	-3.8%
9) TOTAL, EXPENDITURES			15,058,749.00	15,254,385.00	7,158,329.36	15,158,495.65		
<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)	(7,159,443.01)	161,406.35		
<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)	(7,216,667.01)	104,182.35		
<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		2,245,955.31	0.31	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		2,245,955.31		
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		2,245,955.31		
2) Ending Balance, June 30 (E + F1e)			592,565.00	567,607.00		2,350,137.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	564,501.00	513,757.00		2,296,287.00		
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		53,850.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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	894,587.00	27,819.00	3.2%
<b>TOTAL, FEDERAL REVENUE</b>			866,768.00	866,768.00	0.00	894,587.00	27,819.00	3.2%
<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	14,417,815.00	1,873,622.00	14.9%
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>			12,962,170.00	12,551,693.00	0.00	14,425,315.00	1,873,622.00	14.9%
<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	(1,113.65)	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	0.00	(214,800.00)	-100.0%
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>			214,800.00	214,800.00	(1,113.65)	0.00	(214,800.00)	-100.0%
<b>TOTAL, REVENUES</b>			14,043,738.00	13,633,261.00	(1,113.65)	15,319,902.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,470,949.00	2,728,105.00	1,316,025.22	2,549,924.00	178,181.00	6.5%
Certificated Pupil Support Salaries		1200	4,000.00	4,000.00	210.44	4,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,049,313.00	996,856.00	587,458.07	986,284.10	10,571.90	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			3,524,262.00	3,728,961.00	1,903,693.73	3,540,208.10	188,752.90	5.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,305,775.00	3,250,266.00	1,655,367.63	3,165,266.00	85,000.00	2.6%
Classified Support Salaries		2200	0.00	1,000.00	285.34	1,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,305.00	254,520.00	155,318.70	254,520.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	613,425.00	643,105.00	368,188.01	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>			4,013,505.00	4,148,891.00	2,179,159.68	4,063,891.00	85,000.00	2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	448,548.00	492,041.00	236,137.51	485,195.10	6,845.90	1.4%
PERS		3201-3202	963,321.00	1,091,478.00	525,478.00	1,086,152.00	5,326.00	0.5%
OASDI/Medicare/Alternative		3301-3302	416,810.00	418,403.00	217,554.52	417,510.45	892.55	0.2%
Health and Welfare Benefits		3401-3402	2,472,360.00	2,545,601.00	1,385,684.29	2,532,161.89	13,439.11	0.5%
Unemployment Insurance		3501-3502	7,205.00	7,626.00	4,118.21	7,626.00	0.00	0.0%
Workers' Compensation		3601-3602	452,260.00	473,078.00	244,972.87	472,361.94	716.06	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	407.82	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	41,304.70	73,926.54	(0.54)	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			4,837,642.00	5,102,153.00	2,655,657.92	5,074,933.92	27,219.08	0.5%
<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	3,044.84	95,831.63	(9,945.63)	-11.6%
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>			73,956.00	85,886.00	3,044.84	95,831.63	(9,945.63)	-11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	68,125.00	268,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,644.00	18,517.00	(8,825.94)	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	927,469.00	249,800.00	21.2%
Professional/Consulting Services and Operating Expenditures		5800	661,300.00	239,637.00	31,374.00	666,343.00	(426,706.00)	-178.1%
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>91,573.06</b>	<b>1,887,229.00</b>	<b>(176,906.00)</b>	<b>-10.3%</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	325,200.13	496,402.00	(18,231.00)	-3.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>478,171.00</b>	<b>478,171.00</b>	<b>325,200.13</b>	<b>496,402.00</b>	<b>(18,231.00)</b>	<b>-3.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,058,749.00</b>	<b>15,254,385.00</b>	<b>7,158,329.36</b>	<b>15,158,495.65</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%
(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	57,224.00	57,224.00	57,224.00	57,224.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,224.00)	(57,224.00)	(57,224.00)	(57,224.00)		



Resource	Description	2020/21
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	2,296,287.00
Total, Restricted Balance		<u>2,296,287.00</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	10,295,299.46	45,048,331.00	26,759,331.00	146.3%
3) Other State Revenue		8300-8599	983,905.00	983,905.00	351,171.44	1,701,879.00	717,974.00	73.0%
4) Other Local Revenue		8600-8799	1,546,500.00	1,622,500.00	126,554.87	1,394,214.00	(228,286.00)	-14.1%
5) TOTAL, REVENUES			20,819,405.00	20,895,405.00	10,773,025.77	48,144,424.00		
<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	2,914,466.91	5,837,422.00	10.00	0.0%
3) Employee Benefits		3000-3999	5,283,620.00	3,417,705.00	1,643,099.00	3,417,715.12	(10.12)	0.0%
4) Books and Supplies		4000-4999	8,159,275.00	18,649,613.00	4,206,398.57	19,288,352.33	(638,739.33)	-3.4%
5) Services and Other Operating Expenditures		5000-5999	549,818.00	608,818.00	156,594.90	1,987,886.00	(1,379,068.00)	-226.5%
6) Capital Outlay		6000-6999	0.00	160,000.00	0.00	5,631,973.00	(5,471,973.00)	-3420.0%
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)	1,468,237.00	(182,352.00)	-14.2%
9) TOTAL, EXPENDITURES			22,911,296.00	29,959,453.00	8,919,395.86	37,631,585.45		
<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)	1,853,629.91	10,512,838.55		
<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	0.00	(1,600,000.00)	-100.0%
b) Transfers Out		7600-7629	206,843.00	206,843.00	206,843.00	1,034,216.00	(827,373.00)	-400.0%
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)	(1,034,216.00)		

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)	1,646,786.91	9,478,622.55		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	698,734.00	7,670,891.00		7,670,890.87	(0.13)	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		7,670,890.87		
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		7,670,890.87		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		17,149,513.42		
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		17,149,513.42		
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	10,295,299.46	45,048,331.00	26,759,331.00	146.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			18,289,000.00	18,289,000.00	10,295,299.46	45,048,331.00	26,759,331.00	146.3%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	983,905.00	983,905.00	351,171.44	1,701,879.00	717,974.00	73.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			983,905.00	983,905.00	351,171.44	1,701,879.00	717,974.00	73.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	396,500.00	396,500.00	0.00	170,500.00	(226,000.00)	-57.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	16,496.21	47,714.00	(2,286.00)	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	110,058.66	1,176,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,546,500.00	1,622,500.00	126,554.87	1,394,214.00	(228,286.00)	-14.1%
TOTAL, REVENUES			20,819,405.00	20,895,405.00	10,773,025.77	48,144,424.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,457,760.00	3,936,866.00	1,917,804.77	3,936,856.00	10.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,422,188.00	1,589,570.00	861,089.54	1,589,570.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	310,996.00	135,572.60	310,996.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,879,948.00	5,837,432.00	2,914,466.91	5,837,422.00	10.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	35,756.00	17,175.74	35,756.00	0.00	0.0%
PERS		3201-3202	1,581,506.00	1,100,524.00	467,656.01	1,100,524.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	602,815.00	407,118.00	199,799.49	407,118.12	(0.12)	0.0%
Health and Welfare Benefits		3401-3402	2,369,575.00	1,391,317.00	703,904.85	1,391,317.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,880.00	4,848.00	2,563.68	4,848.00	0.00	0.0%
Workers' Compensation		3601-3602	472,798.00	350,370.00	177,373.20	350,370.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	235.97	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	74,390.06	127,782.00	(10.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			5,283,620.00	3,417,705.00	1,643,099.00	3,417,715.12	(10.12)	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	1,186,131.00	8,809,229.00	146,110.73	5,911,659.67	2,897,569.33	32.9%
Noncapitalized Equipment		4400	120,000.00	130,091.00	3,712.72	130,890.58	(799.58)	-0.6%
Food		4700	6,853,144.00	9,710,293.00	4,056,575.12	13,245,802.08	(3,535,509.08)	-36.4%
TOTAL, BOOKS AND SUPPLIES			8,159,275.00	18,649,613.00	4,206,398.57	19,288,352.33	(638,739.33)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,636.02	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	27,684.84	376,068.00	(91,068.00)	-32.0%
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	(50,382.00)	(250,000.00)	83.2%
Professional/Consulting Services and Operating Expenditures		5800	227,000.00	576,000.00	126,274.04	1,614,000.00	(1,038,000.00)	-180.2%
Communications		5900	500.00	30,500.00	0.00	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>156,594.90</b>	<b>1,987,886.00</b>	<b>(1,379,068.00)</b>	<b>-226.5%</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	5,631,973.00	(5,471,973.00)	-3420.0%
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>5,631,973.00</b>	<b>(5,471,973.00)</b>	<b>-3420.0%</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)	1,468,237.00	(182,352.00)	-14.2%
<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>1,468,237.00</b>	<b>(182,352.00)</b>	<b>-14.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,911,296.00</b>	<b>29,959,453.00</b>	<b>8,919,395.86</b>	<b>37,631,585.45</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	0.00	(1,600,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,600,000.00	1,600,000.00	0.00	0.00	(1,600,000.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	206,843.00	206,843.00	206,843.00	1,034,216.00	(827,373.00)	-400.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			206,843.00	206,843.00	206,843.00	1,034,216.00	(827,373.00)	-400.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,393,157.00	1,393,157.00	(206,843.00)	(1,034,216.00)		



Resource	Description	2020/21
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,632,405.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	517,108.00
Total, Restricted Balance		17,149,513.42

**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	20,199.09	300,000.00	0.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	20,199.09	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	923,994.68	1,922,194.68	(0.68)	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	923,994.68	1,922,194.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(195,258.00)	(1,622,194.00)	(903,795.59)	(1,622,194.68)		
<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)	(903,795.59)	(1,622,194.68)		
<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		2,975,643.32		
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	4,264,438.00	2,975,644.00		2,975,643.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	20,199.09	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%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	20,199.09	300,000.00	0.00	0.0%
TOTAL, REVENUES			300,000.00	300,000.00	20,199.09	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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	923,994.68	1,922,194.68	(0.68)	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			495,258.00	1,922,194.00	923,994.68	1,922,194.68	(0.68)	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			495,258.00	1,922,194.00	923,994.68	1,922,194.68		

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

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



**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	570,501.63	1,633,985.00	4,485.00	0.3%
5) TOTAL, REVENUES			1,639,500.00	1,639,500.00	570,501.63	1,643,985.00		
<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	1,314,977.55	2,788,243.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,400,035.00	1,355,750.00	588,403.65	1,355,750.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,020,000.00	2,333,612.00	1,112,573.81	2,210,064.06	123,547.94	5.3%
5) Services and Other Operating Expenditures		5000-5999	4,320,000.00	4,239,598.00	283,986.46	4,239,597.99	0.01	0.0%
6) Capital Outlay		6000-6999	48,435,000.00	81,068,976.00	30,608,754.64	84,228,182.28	(3,159,206.28)	-3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,072,593.00	91,786,179.00	33,908,696.11	94,821,837.33		
<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)	(33,338,194.48)	(93,177,852.33)		
<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)	(33,338,194.48)	(93,177,852.33)		
<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		124,217,259.34	0.34	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		124,217,259.34		
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		124,217,259.34		
2) Ending Balance, June 30 (E + F1e)			4,771,383.00	34,070,580.00		31,039,407.01		
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		30,998,882.01		
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		40,525.00		
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		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,593,000.00	1,593,000.00	563,954.43	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	6,547.20	40,985.00	4,485.00	12.3%
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	570,501.63	1,633,985.00	4,485.00	0.3%
<b>TOTAL, REVENUES</b>			1,639,500.00	1,639,500.00	570,501.63	1,643,985.00		

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	7,349.71	16,800.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,577,091.00	2,474,347.00	1,154,427.58	2,474,347.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	310,467.00	297,096.00	153,200.26	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>1,314,977.55</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	10,001.33	27,145.00	0.00	0.0%
PERS		3201-3202	552,565.00	572,435.00	234,489.71	572,435.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	207,667.00	202,613.00	93,322.76	202,613.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	414,765.00	363,605.00	158,394.05	363,605.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,534.00	2,494.00	1,301.76	2,494.00	0.00	0.0%
Workers' Compensation		3601-3602	173,853.00	167,308.00	78,951.13	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	11,942.91	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>588,403.65</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	1,112,573.81	2,190,064.06	123,547.94	5.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,020,000.00</b>	<b>2,333,612.00</b>	<b>1,112,573.81</b>	<b>2,210,064.06</b>	<b>123,547.94</b>	<b>5.3%</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	809.88	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	242.48	700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	265,401.00	53,294.51	265,400.54	0.46	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	229,491.90	3,945,997.45	(0.45)	0.0%
Communications		5900	0.00	2,500.00	147.69	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>283,986.46</b>	<b>4,239,597.99</b>	<b>0.01</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	30,575,214.90	84,194,642.54	(3,159,206.54)	-3.9%
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	33,539.74	33,539.74	0.26	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,435,000.00	81,068,976.00	30,608,754.64	84,228,182.28	(3,159,206.28)	-3.9%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,072,593.00	91,786,179.00	33,908,696.11	94,821,837.33		

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

Resource	Description	2020/21
		Projected Year Totals
7690	On-Behalf Pension Contributions	0.00
9010	Other Restricted Local	30,998,882.01
Total, Restricted Balance		30,998,882.01



**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	1,046,789.98	2,200,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,200,000.00	2,200,000.00	1,046,789.98	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	159,709.07	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	159,709.07	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)	887,080.91	(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)	887,080.91	(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		5,464,801.04	0.04	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		5,464,801.04		
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		5,464,801.04		
2) Ending Balance, June 30 (E + F1e)			2,090,630.00	4,726,901.00		4,726,901.04		
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		4,716,096.86		
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		10,804.18		
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%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	16,192.01	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	1,030,030.47	2,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	567.50	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,200,000.00	2,200,000.00	1,046,789.98	2,200,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,200,000.00	2,200,000.00	1,046,789.98	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%
TOTAL, CERTIFICATED SALARIES			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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	159,709.07	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%
TOTAL, CAPITAL OUTLAY			2,937,900.00	2,937,900.00	159,709.07	2,937,900.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,937,900.00	2,937,900.00	159,709.07	2,937,900.00		

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

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	4,716,096.86
Total, Restricted Balance		<u>4,716,096.86</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	1,539,317.83	1,550,000.00	1,325,000.00	588.9%
5) TOTAL, REVENUES			225,000.00	225,000.00	1,539,317.83	1,550,000.00		
<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	25,355.47	42,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	530,000.00	488,000.00	40,238.87	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	65,594.34	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)	1,473,723.49	1,020,000.00		
<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)	1,473,723.49	1,020,000.00		
<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		9,040,885.91	(0.09)	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		9,040,885.91		
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		9,040,885.91		
2) Ending Balance, June 30 (E + F1e)			8,166,541.00	8,735,886.00		10,060,885.91		
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		10,058,385.91		
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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			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	39,317.83	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	1,500,000.00	1,500,000.00	1,325,000.00	757.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,000.00	225,000.00	1,539,317.83	1,550,000.00	1,325,000.00	588.9%
<b>TOTAL, REVENUES</b>			<b>225,000.00</b>	<b>225,000.00</b>	<b>1,539,317.83</b>	<b>1,550,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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	25,355.47	42,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	42,000.00	25,355.47	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	40,238.87	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%
TOTAL, CAPITAL OUTLAY			530,000.00	488,000.00	40,238.87	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			530,000.00	530,000.00	65,594.34	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21
		Projected Year Totals
7710	State School Facilities Projects	10,058,385.91
Total, Restricted Balance		10,058,385.91



**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	6,842.19	6,835.00	6,835.00	New
5) TOTAL, REVENUES			0.00	0.00	6,842.19	6,835.00		
<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	35,566.98	48,067.00	(21,567.00)	-81.4%
3) Employee Benefits		3000-3999	0.00	5,093.00	7,468.99	11,512.00	(6,419.00)	-126.0%
4) Books and Supplies		4000-4999	30,000.00	10,000.00	0.00	10,164.00	(164.00)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	15,000.00	0.00	22,000.00	(7,000.00)	-46.7%
6) Capital Outlay		6000-6999	298,000.00	486,508.00	293,574.53	496,707.81	(10,199.81)	-2.1%
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	336,610.50	588,450.81		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(353,000.00)	(543,101.00)	(329,768.31)	(581,615.81)		
<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)	(329,768.31)	(581,615.81)		
<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		631,338.19		
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		411,361.00		
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	258,328.00		219,977.19		
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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			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	4,176.74	4,170.00	4,170.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,665.45	2,665.00	2,665.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	6,842.19	6,835.00	6,835.00	New
TOTAL, REVENUES			0.00	0.00	6,842.19	6,835.00		

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	35,566.98	35,567.00	(21,567.00)	-154.1%
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	35,566.98	48,067.00	(21,567.00)	-81.4%
<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	1,901.31	4,175.00	(1,000.00)	-31.5%
OASDI/Medicare/Alternative		3301-3302	0.00	1,071.00	2,351.13	3,306.00	(2,235.00)	-208.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	1,028.61	1,029.00	(1,029.00)	New
Unemployment Insurance		3501-3502	0.00	7.00	35.12	49.00	(42.00)	-600.0%
Workers' Compensation		3601-3602	0.00	840.00	2,106.06	2,906.00	(2,066.00)	-246.0%
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	46.76	47.00	(47.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	5,093.00	7,468.99	11,512.00	(6,419.00)	-126.0%
<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	10,164.00	(164.00)	-1.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,000.00	10,000.00	0.00	10,164.00	(164.00)	-1.6%
<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	7,000.00	(7,000.00)	New
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	22,000.00	(7,000.00)	-46.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	293,574.53	496,707.81	(10,199.81)	-2.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			298,000.00	486,508.00	293,574.53	496,707.81	(10,199.81)	-2.1%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			353,000.00	543,101.00	336,610.50	588,450.81		

Description	Resource Codes	Object Codes	Original Budget (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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) 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%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21
		Projected Year Totals
7810	Other Restricted State	50,416.00
9010	Other Restricted Local	360,945.00
Total, Restricted Balance		411,361.00



**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	447,000.00	(1,000.00)	-0.2%
4) Other Local Revenue		8600-8799	76,636,055.00	76,636,055.00	85,458,070.96	87,557,879.00	10,921,824.00	14.3%
5) TOTAL, REVENUES			78,246,115.00	78,246,115.00	85,458,070.96	89,166,939.00		
<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	91,578,439.00	2,200.00	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	91,578,439.00		
<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)	16,604,617.67	(2,411,500.00)		
<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)	16,604,617.67	(2,411,500.00)		
<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		108,724,464.00		
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		108,724,464.00		
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%
TOTAL, FEDERAL REVENUE			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	447,000.00	(1,000.00)	-0.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			448,000.00	448,000.00	0.00	447,000.00	(1,000.00)	-0.2%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	65,242,040.00	65,242,040.00	75,865,640.82	75,865,641.00	10,623,601.00	16.3%
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	723,472.75	723,473.00	23,473.00	3.4%
Supplemental Taxes		8614	2,600,000.00	2,600,000.00	2,268,161.53	3,200,000.00	600,000.00	23.1%
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	366,997.69	1,324,550.00	(325,250.00)	-19.7%
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%
TOTAL, OTHER LOCAL REVENUE			76,636,055.00	76,636,055.00	85,458,070.96	87,557,879.00	10,921,824.00	14.3%
TOTAL, REVENUES			78,246,115.00	78,246,115.00	85,458,070.96	89,166,939.00		
<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	46,409,224.00	2,200.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			91,580,639.00	91,580,639.00	68,853,453.29	91,578,439.00	2,200.00	0.0%
TOTAL, EXPENDITURES			91,580,639.00	91,580,639.00	68,853,453.29	91,578,439.00		

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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	108,724,464.00
Total, Restricted Balance		108,724,464.00

**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	11,217,167.47	23,938,709.00	0.00	0.0%
5) TOTAL, REVENUES			24,133,709.00	23,938,709.00	11,217,167.47	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	789,043.46	1,044,058.00	(20,000.00)	-2.0%
3) Employee Benefits		3000-3999	512,413.00	560,446.00	328,337.16	540,446.00	20,000.00	3.6%
4) Books and Supplies		4000-4999	24,000.00	15,681,101.00	42,970.01	15,410,771.80	270,329.20	1.7%
5) Services and Other Operating Expenses		5000-5999	22,525,205.00	23,707,186.00	11,141,424.00	23,977,515.46	(270,329.46)	-1.1%
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	12,301,774.63	40,972,791.26		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(17,034,082.00)	(1,084,607.16)	(17,034,082.26)		
<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)	(1,084,607.16)	(17,034,082.26)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,655,434.00	17,036,716.00		17,036,716.14	0.14	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		17,036,716.14		
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		17,036,716.14		
2) Ending Net Position, June 30 (E + F1e)			11,655,434.00	2,634.00		2,633.88		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	11,640,193.00	0.00		0.00		
c) Unrestricted Net Position		9790	15,241.00	2,634.00		2,633.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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	55,917.72	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	11,161,249.75	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	11,217,167.47	23,938,709.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			24,133,709.00	23,938,709.00	11,217,167.47	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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	20,000.00	20,000.00	41,287.47	40,000.00	(20,000.00)	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	984,244.00	936,211.00	708,178.55	936,211.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	67,847.00	67,847.00	39,577.44	67,847.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,072,091.00	1,024,058.00	789,043.46	1,044,058.00	(20,000.00)	-2.0%
<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	138,551.17	235,705.00	20,000.00	7.8%
OASDI/Medicare/Alternative		3301-3302	82,015.00	90,443.00	58,333.50	90,443.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	140,470.00	136,155.00	81,840.45	136,155.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,072.00	1,252.00	787.64	1,252.00	0.00	0.0%
Workers' Compensation		3601-3602	64,325.00	72,864.00	47,226.53	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	1,597.87	4,027.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			512,413.00	560,446.00	328,337.16	540,446.00	20,000.00	3.6%
<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	41,754.79	15,402,771.80	270,329.20	1.7%
Noncapitalized Equipment		4400	8,000.00	8,000.00	1,215.22	8,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,000.00	15,681,101.00	42,970.01	15,410,771.80	270,329.20	1.7%
<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	69.35	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	3,620,052.75	757,469.25	17.3%
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	8,015,752.20	20,812,964.71	(1,027,798.71)	-5.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,525,205.00	23,707,186.00	11,141,424.00	23,977,515.46	(270,329.46)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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>			24,133,709.00	40,972,791.00	12,301,774.63	40,972,791.26		
<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)			0.00	0.00	0.00	0.00		

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

**FORM A**  
**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	33,911.00	33,911.00	13.77	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	33,911.00	33,911.00	13.77	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	33,911.00	33,911.00	13.77	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

# **FORM CASH CASH FLOW WORKSHEET**



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			51,217,883.00	81,459,219.00	65,368,627.00	97,629,279.00	69,577,782.00	117,890,588.00	128,959,241.70	100,579,221.70
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,573,351.00	10,573,351.00	35,424,308.00	19,032,032.00	19,032,032.00	35,424,307.00	19,032,032.00	16,854,214.00
Property Taxes	8020-8079		720,225.00	5,678,001.00	4,985,158.00	0.00	61,285,544.00	(6,213,489.00)	1,019,497.00	32,559,372.00
Miscellaneous Funds	8080-8099		0.00	(2,271,308.00)	(4,542,621.00)	(2,941,663.00)	(3,115,167.00)	(3,028,415.00)	(1,778,871.00)	(3,478,530.00)
Federal Revenue	8100-8299		93,539.00	3,624,643.00	35,211,455.00	(737,343.00)	88,254.00	8,135,706.00	6,838,549.00	2,628,612.00
Other State Revenue	8300-8599		1,203,454.00	2,560,965.00	8,936,195.00	3,397,830.00	4,084,391.00	10,954,890.00	2,615,621.00	2,770,535.00
Other Local Revenue	8600-8799		11,085,991.00	2,956,911.00	692,917.00	1,028,250.00	24,223,826.00	11,576,109.00	878,366.00	4,672,279.00
Interfund Transfers In	8910-8929					264,067.00				
All Other Financing Sources	8930-8979			3,129.00	61.00		8,762.00			(11,952.00)
TOTAL RECEIPTS			23,676,560.00	23,125,692.00	80,707,473.00	20,043,173.00	105,607,642.00	56,849,108.00	28,605,194.00	55,994,530.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,391,159.00	18,376,628.00	20,830,508.00	18,922,760.00	18,990,267.00	19,197,248.88	20,102,727.00	23,219,517.00
Classified Salaries	2000-2999		4,914,469.00	6,178,420.00	11,350,737.00	8,027,337.00	8,015,796.00	8,727,559.29	8,195,345.00	9,654,721.00
Employee Benefits	3000-3999		4,500,839.00	11,886,013.00	13,548,806.00	13,504,782.00	13,520,002.00	13,352,136.30	13,488,521.00	14,733,001.00
Books and Supplies	4000-4999		(22,233.00)	382,244.00	1,696,176.00	2,424,365.00	4,554,420.00	9,669,401.48	147,683.00	2,650,311.00
Services	5000-5999		(62,257.00)	2,350,479.00	2,607,790.00	4,132,594.00	10,406,305.00	8,009,135.15	4,661,223.00	8,309,140.00
Capital Outlay	6000-6599		(440.00)	440.00	28,169.00	7,817.00	12,523.00	448,780.27	55,981.00	21,195.00
Other Outgo	7000-7499		549,795.00	550,426.00	523,543.00	389,282.00	796,990.00	553,288.93	417,513.00	185,252.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			13,271,332.00	39,724,650.00	50,585,729.00	47,408,937.00	56,296,303.00	59,957,550.30	47,068,993.00	58,773,137.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	483,185.28	0.00	0.00	0.00	5,919.00	(596,865.00)	1,600.00	1,523.00	
Accounts Receivable	9200-9299	77,794,510.42	54,054,765.00	2,324,479.00	9,187,138.00	1,989,985.00	2,064,922.00	3,957,997.00	247,717.00	(8,135,529.00)
Due From Other Funds	9310	76,804.00	0.00	1.00	0.00	(2,500,000.00)	(2,500,000.00)			
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		78,354,499.70	54,054,765.00	2,324,480.00	9,187,138.00	(504,096.00)	(1,031,943.00)	3,959,597.00	249,240.00	(8,135,529.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	54,758,724.00	34,188,621.00	1,799,030.00	(140,709.00)	181,637.00	(33,410.00)	(10,217,499.00)	10,165,461.00	0.00
Due To Other Funds	9610	4,395,424.00	30,036.00	17,084.00	4,348,304.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00								
Unearned Revenues	9650	2,840,635.00	0.00	0.00	2,840,635.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		61,994,783.00	34,218,657.00	1,816,114.00	7,048,230.00	181,637.00	(33,410.00)	(10,217,499.00)	10,165,461.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		16,359,716.70	19,836,108.00	508,366.00	2,138,908.00	(685,733.00)	(998,533.00)	14,177,096.00	(9,916,221.00)	(8,135,529.00)
E. NET INCREASE/DECREASE (B - C + D)			30,241,336.00	(16,090,592.00)	32,260,652.00	(28,051,497.00)	48,312,806.00	11,068,653.70	(28,380,020.00)	(10,914,136.00)
F. ENDING CASH (A + E)			81,459,219.00	65,368,627.00	97,629,279.00	69,577,782.00	117,890,588.00	128,959,241.70	100,579,221.70	89,665,085.70
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		89,665,085.70	53,849,725.70	54,022,259.70	17,886,736.70				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	27,089,130.00	16,854,214.00	16,854,214.00	31,282,391.00			258,025,576.00	258,025,576.00
Property Taxes	8020-8079	(795,779.00)	32,703,060.00	14,800,075.00	18,757,212.00			165,498,876.00	165,498,876.00
Miscellaneous Funds	8080-8099	(5,737,450.00)	(2,947,626.00)	(2,947,626.00)	(6,827,513.00)			(39,616,790.00)	(39,616,790.00)
Federal Revenue	8100-8299	9,026,848.00	4,043,697.00	4,269,244.00	31,168,283.71			104,391,487.71	104,391,487.71
Other State Revenue	8300-8599	5,625,429.00	7,228,124.00	3,116,241.00	50,250,761.64			102,744,436.64	102,744,436.64
Other Local Revenue	8600-8799	159,987.00	14,384,018.00	5,115,441.00	5,686,989.93			82,461,084.93	82,461,084.93
Interfund Transfers In	8910-8929			827,373.00				1,091,440.00	1,091,440.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		35,368,165.00	72,265,487.00	42,034,962.00	130,318,125.28	0.00	0.00	674,596,111.28	674,596,111.28
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	22,812,095.00	23,202,014.00	23,565,464.00	9,427,901.20			222,038,289.08	222,038,289.08
Classified Salaries	2000-2999	9,868,214.00	9,675,662.00	9,348,162.00	10,295,386.28			104,251,808.57	104,251,808.57
Employee Benefits	3000-3999	15,340,853.00	15,218,863.00	15,194,100.00	38,788,742.48			183,076,658.78	183,076,658.78
Books and Supplies	4000-4999	3,176,170.00	3,878,945.00	8,144,486.00	29,553,270.66			66,255,239.14	66,255,239.14
Services	5000-5999	7,379,093.00	7,174,805.00	8,999,849.00	19,225,875.60			83,194,031.75	83,194,031.75
Capital Outlay	6000-6599	42,669.00	44,195.00	32,179.00	157,792.79			851,301.06	851,301.06
Other Outgo	7000-7499	(20,611.00)	154,997.00	88,840.00	5,946,562.07			10,135,878.00	10,135,878.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		58,598,483.00	59,349,481.00	65,373,080.00	113,395,531.08	0.00	0.00	669,803,206.38	669,803,206.38
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(587,823.00)	
Accounts Receivable	9200-9299	(12,585,042.00)	(12,743,472.00)	(12,797,405.00)	(90,681,218.00)			(63,115,663.00)	
Due From Other Funds	9310							(4,999,999.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(12,585,042.00)	(12,743,472.00)	(12,797,405.00)	(90,681,218.00)	0.00	0.00	(68,703,485.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	(19,035,896.00)			16,907,235.00	
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							0.00	
SUBTOTAL		0.00	0.00	0.00	(21,876,531.00)	0.00	0.00	21,302,659.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(12,585,042.00)	(12,743,472.00)	(12,797,405.00)	(68,804,687.00)	0.00	0.00	(90,006,144.00)	
E. NET INCREASE/DECREASE (B - C + D)		(35,815,360.00)	172,534.00	(36,135,523.00)	(51,882,092.80)	0.00	0.00	(85,213,239.10)	4,792,904.90
F. ENDING CASH (A + E)		53,849,725.70	54,022,259.70	17,886,736.70	(33,995,356.10)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(33,995,356.10)	

**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	669,803,206.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	104,733,418.96
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	210,670.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	380,328.23
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,985,437.00
4. Other Transfers Out	All	9200	7200-7299	6,214,035.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,919,669.31
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)				14,710,139.54
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	0.00
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)				550,359,647.88

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		33,911.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,229.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	530,377,407.87	15,063.78
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	15,063.78
B. Required effort (Line A.2 times 90%)	477,339,667.08	13,557.40
C. Current year expenditures (Line I.E and Line II.B)	550,359,647.88	16,229.53
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>
Total adjustments to base expenditures	0.00	0.00

**FORM SEMAI  
SPECIAL EDUCATION  
MAINTENANCE OF  
EFFORT**

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								6,760
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	82,761.00	17,849.00	231,142.00	1,099,211.00	39,401,601.90		40,832,564.90
2000-2999	Classified Salaries	0.00	107,597.00	0.00	16,367.00	831,559.00	18,828,105.77		19,783,628.77
3000-3999	Employee Benefits	0.00	532,353.00	133,519.00	151,101.00	1,197,125.00	36,666,418.32		38,680,516.32
4000-4999	Books and Supplies	0.00	0.00	0.00	1,167.00	1,727.00	524,355.12		527,249.12
5000-5999	Services and Other Operating Expenditures	13,749.00	0.00	0.00	0.00	600.00	21,924,282.01		21,938,631.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,749.00	722,711.00	151,368.00	399,777.00	3,130,222.00	117,384,763.12	0.00	121,802,590.12
7310	Transfers of Indirect Costs	764.00	0.00	0.00	10,819.00	12,780.00	639,768.00		664,131.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	764.00	0.00	0.00	10,819.00	12,780.00	639,768.00	0.00	664,131.00
	TOTAL COSTS	14,513.00	722,711.00	151,368.00	410,596.00	3,143,002.00	118,024,531.12	0.00	122,466,721.12
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	60,324.00	17,849.00	231,142.00	946,882.00	35,938,763.90		37,194,960.90
2000-2999	Classified Salaries	0.00	107,597.00	0.00	16,367.00	730,232.00	13,989,794.77		14,843,990.77
3000-3999	Employee Benefits	0.00	525,267.00	133,519.00	151,101.00	1,041,195.00	31,514,079.32		33,365,161.32
4000-4999	Books and Supplies	0.00	0.00	0.00	1,167.00	0.00	524,355.12		525,522.12
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,410,503.01		21,410,503.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	693,188.00	151,368.00	399,777.00	2,718,309.00	103,417,496.12	0.00	107,380,138.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	10,819.00	0.00	134,032.00		144,851.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	10,819.00	0.00	134,032.00	0.00	144,851.00
	TOTAL BEFORE OBJECT 8980	0.00	693,188.00	151,368.00	410,596.00	2,718,309.00	103,551,528.12	0.00	107,524,989.12
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								107,524,989.12



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,448,555.00		1,448,555.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	647,607.00		647,607.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	23,177.12		23,177.12
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,119,339.12	0.00	2,119,339.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,119,339.12	0.00	2,119,339.12
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								70,474,159.00
	TOTAL COSTS								72,593,498.12

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									6,760
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	103,830.94	547,853.02	228,631.20	1,054,056.52	5,179,835.80	28,921,801.93		36,036,009.41
2000-2999	Classified Salaries	0.00	109,484.60	0.00	16,610.09	717,602.88	350,754.07	16,344,178.79		17,538,630.43
3000-3999	Employee Benefits	0.00	117,500.11	316,628.75	163,309.19	1,094,573.05	2,927,352.92	27,706,484.01		32,325,848.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	534.52	0.00	253,486.22		254,020.74
5000-5999	Services and Other Operating Expenditures	21,070,721.10	0.00	0.00	0.00	600.00	0.00	4,758,464.96		25,829,786.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	17,184.15		17,184.15
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,158,626.10	330,815.65	864,481.77	408,550.48	2,867,366.97	8,457,942.79	78,001,600.06	0.00	112,089,383.82
7310	Transfers of Indirect Costs	459.60	0.00	0.00	6,465.00	7,647.60	0.00	371,332.25		385,904.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,944,509.99								10,944,509.99
	Total Indirect Costs	459.60	0.00	0.00	6,465.00	7,647.60	0.00	371,332.25	0.00	385,904.45
	TOTAL COSTS	21,159,085.70	330,815.65	864,481.77	415,015.48	2,875,014.57	8,457,942.79	78,372,932.31	0.00	112,475,288.27
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	158,045.20	0.00	11,350.32		169,395.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	104,396.30	0.00	4,839,144.94		4,943,541.24
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	154,644.01	0.00	3,580,589.27		3,735,233.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	534.52	0.00	0.00		534.52
5000-5999	Services and Other Operating Expenditures	14,141.40	0.00	0.00	0.00	600.00	0.00	541,491.08		556,232.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,141.40	0.00	0.00	0.00	418,220.03	0.00	8,972,575.61	0.00	9,404,937.04
7310	Transfers of Indirect Costs	459.60	0.00	0.00	0.00	7,647.60	0.00	290,927.93		299,035.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	459.60	0.00	0.00	0.00	7,647.60	0.00	290,927.93	0.00	299,035.13
	TOTAL BEFORE OBJECT 8980	14,601.00	0.00	0.00	0.00	425,867.63	0.00	9,263,503.54	0.00	9,703,972.17
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									9,703,972.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	103,830.94	547,853.02	228,631.20	896,011.32	5,179,835.80	28,910,451.61		35,866,613.89
2000-2999	Classified Salaries	0.00	109,484.60	0.00	16,610.09	613,206.58	350,754.07	11,505,033.85		12,595,089.19
3000-3999	Employee Benefits	0.00	117,500.11	316,628.75	163,309.19	939,929.04	2,927,352.92	24,125,894.74		28,590,614.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	253,486.22		253,486.22
5000-5999	Services and Other Operating Expenditures	21,056,579.70	0.00	0.00	0.00	0.00	0.00	4,216,973.88		25,273,553.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	17,184.15		17,184.15
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,144,484.70	330,815.65	864,481.77	408,550.48	2,449,146.94	8,457,942.79	69,029,024.45	0.00	102,684,446.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,465.00	0.00	0.00	80,404.32		86,869.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,944,509.99								10,944,509.99
	Total Indirect Costs	0.00	0.00	0.00	6,465.00	0.00	0.00	80,404.32	0.00	86,869.32
	TOTAL BEFORE OBJECT 8980	21,144,484.70	330,815.65	864,481.77	415,015.48	2,449,146.94	8,457,942.79	69,109,428.77	0.00	102,771,316.10
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									102,771,316.10
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	397,881.07	0.00	0.00	42,462.74	1,145,310.08		1,585,653.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	54,392.23		54,392.23
3000-3999	Employee Benefits	0.00	0.00	183,768.75	0.00	0.00	14,834.14	584,069.77		782,672.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	87,905.00	0.00	581,649.82	0.00	0.00	57,296.88	1,783,772.08	0.00	2,510,623.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	87,905.00	0.00	581,649.82	0.00	0.00	57,296.88	1,783,772.08	0.00	2,510,623.78
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									67,697,721.31
	TOTAL COSTS									70,208,345.09

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

**SELPA:** (??)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

SELPA: (??)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

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

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

**If (b) is less than (a).**

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

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

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


SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-2020	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	122,466,721.12		
b. Less: Expenditures paid from federal sources	14,941,732.00		
c. Expenditures paid from state and local sources	107,524,989.12	113,715,826.09	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		113,715,826.09	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	107,524,989.12	113,715,826.09	(6,190,836.97)

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

	Projected Exps. FY 2020-21	Comparison Year FY 2019-2020	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	122,466,721.12		
b. Less: Expenditures paid from federal sources	14,941,732.00		
c. Expenditures paid from state and local sources	107,524,989.12	113,715,826.09	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		113,715,826.09	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	107,524,989.12	113,715,826.09	
d. Special education unduplicated pupil count	6,760.00	6,760.00	
e. Per capita state and local expenditures (A2c/A2d)	15,906.06	16,821.87	(915.81)

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

SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2020-21	Comparison Year 2019-2020	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	72,593,498.12	70,208,345.09	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,208,345.09	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	72,593,498.12	70,208,345.09	2,385,153.03

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

	Projected Exps. FY 2020-21	Comparison Year FY 2019-2020	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	72,593,498.12	70,208,345.09	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,208,345.09	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	72,593,498.12	70,208,345.09	
b. Special education unduplicated pupil count	6,760	6,760	
c. Per capita local expenditures (B2a/B2b)	10,738.68	10,385.85	352.83

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

Omaira Reyna  
Contact Name

(510)879-8856  
Telephone Number

Director of Budget & Finance  
Title

omaira.reyna@ousd.org  
Email Address

**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) 15,610,779.27
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) 493,725,000.16

**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) 3.16%

**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)	12,160,301.17
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,252,398.54
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)	1,612,360.08
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)	22,074,244.79
9. Carry-Forward Adjustment (Part IV, Line F)	(12,709,487.02)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,364,757.77

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	396,060,163.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	117,788,662.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	41,928,494.31
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	14,295,297.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	210,670.00
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)	6,163,899.16
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)	3,824,693.45
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)	20,270.00
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)	49,411,693.13
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)	3,279,351.10
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,662,093.65
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,285,573.37
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)	665,127,861.65

**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)

3.32%

**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)

1.41%

**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>22,074,244.79</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 (5.59%) times Part III, Line B19); zero if positive	<u>(12,709,487.02)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(12,709,487.02)</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>1.41%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-6,354,743.51) is applied to the current year calculation and the remainder (\$-6,354,743.51) is deferred to one or more future years:	<u>2.36%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-4,236,495.67) is applied to the current year calculation and the remainder (\$-8,472,991.35) is deferred to one or more future years:	<u>2.68%</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>(12,709,487.02)</u>

Approved indirect cost rate: 5.56%  
Highest rate used in any program: 5.59%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,512,422.77	1,042,210.00	5.08%
01	3180	3,880,462.56	215,753.85	5.56%
01	3182	3,842,119.27	211,809.32	5.51%
01	3210	13,729,813.00	763,378.00	5.56%
01	3215	2,486,571.00	138,253.00	5.56%
01	3310	8,016,844.00	445,737.00	5.56%
01	3311	101,532.00	5,645.00	5.56%
01	3315	227,533.00	12,651.00	5.56%
01	3327	377,229.00	20,974.00	5.56%
01	3345	2,327.00	129.00	5.54%
01	3385	194,592.00	10,819.00	5.56%
01	3395	13,749.00	764.00	5.56%
01	3410	359,900.00	20,010.00	5.56%
01	3550	413,835.00	22,441.00	5.42%
01	4035	2,428,541.47	135,037.46	5.56%
01	4050	313,097.00	17,408.00	5.56%
01	4124	4,805,089.23	225,640.29	4.70%
01	4127	1,886,608.56	105,498.98	5.59%
01	4201	379,565.17	21,103.83	5.56%
01	4203	1,529,420.64	82,505.95	5.39%
01	4510	33,536.00	1,316.00	3.92%
01	5630	90,714.14	4,573.05	5.04%
01	5640	1,181,643.25	65,699.00	5.56%
01	5810	1,259,119.50	70,227.67	5.58%
01	6010	8,721,103.52	436,054.14	5.00%
01	6011	326,897.16	12,008.13	3.67%
01	6385	727,297.30	39,514.00	5.43%
01	6386	486,284.00	27,036.00	5.56%
01	6387	1,275,758.00	70,932.00	5.56%
01	6388	3,304,332.00	181,845.00	5.50%
01	6512	2,247,935.00	117,260.00	5.22%
01	6520	310,179.00	16,772.00	5.41%
01	6690	299,130.00	9,722.00	3.25%
01	6695	276,928.49	15,396.93	5.56%
01	7085	406,937.79	5,842.00	1.44%
01	7220	760,942.00	41,184.42	5.41%
01	7311	242,261.30	13,469.00	5.56%
01	7370	111,250.15	6,185.00	5.56%
01	7388	376,156.78	20,914.00	5.56%
01	7420	3,083,850.00	171,462.00	5.56%
01	7510	1,018,735.41	56,641.00	5.56%
01	7810	2,268,105.26	125,616.00	5.54%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	9010	67,212,910.91	28,428.00	0.04%
11	6391	3,011,683.10	107,400.00	3.57%
12	5025	847,468.00	47,119.00	5.56%
12	6052	7,105.00	395.00	5.56%
12	6105	13,765,909.00	448,888.00	3.26%
13	5310	12,658,289.20	602,775.00	4.76%
13	5320	16,533,276.42	862,801.00	5.22%
13	9010	1,330,063.11	2,661.00	0.20%

**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	380,426,049.00	3.53%	393,845,899.00	-1.20%	389,115,341.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	22,364,234.00	-70.30%	6,641,496.00	5.49%	7,006,169.00
4. Other Local Revenues	8600-8799	5,736,408.00	0.00%	5,736,408.00	0.00%	5,736,408.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,091,440.00	907.84%	11,000,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(75,336,461.64)	4.63%	(78,821,618.00)	4.64%	(82,481,032.00)
6. Total (Sum lines A1 thru A5c)		334,281,669.36	1.23%	338,402,185.00	-5.62%	319,376,886.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				139,968,446.86		146,807,010.86
b. Step & Column Adjustment				1,819,590.00		1,908,491.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,018,974.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	139,968,446.86	4.89%	146,807,010.86	1.30%	148,715,501.86
2. Classified Salaries						
a. Base Salaries				50,737,524.51		47,931,662.51
b. Step & Column Adjustment				659,588.00		623,112.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,465,450.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,737,524.51	-5.53%	47,931,662.51	1.30%	48,554,774.51
3. Employee Benefits	3000-3999	87,453,884.21	3.30%	90,337,254.00	8.25%	97,794,008.00
4. Books and Supplies	4000-4999	10,363,203.84	1.82%	10,551,814.00	2.12%	10,775,513.00
5. Services and Other Operating Expenditures	5000-5999	27,697,092.10	1.82%	28,201,179.00	2.12%	28,799,044.00
6. Capital Outlay	6000-6999	333,180.23	0.00%	333,180.00	0.00%	333,180.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,993,882.00	0.00%	5,993,882.00	0.00%	5,993,882.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,107,905.02)	0.00%	(7,107,905.00)	0.00%	(7,107,905.00)
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	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(3,165,000.00)		(19,165,000.00)
11. Total (Sum lines B1 thru B10)		315,439,308.73	1.41%	319,883,077.37	-1.62%	314,692,998.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		18,842,360.63		18,519,107.63		4,683,887.63
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,043,818.31		51,886,178.94		70,405,286.57
2. Ending Fund Balance (Sum lines C and D1)		51,886,178.94		70,405,286.57		75,089,174.20
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		5,000,000.00		
2. Other Commitments	9760	0.00				
d. Assigned	9780	28,719,686.06		23,719,686.06		23,719,686.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,396,064.13		12,954,888.00		13,167,571.00
2. Unassigned/Unappropriated	9790	9,620,428.75		28,580,712.51		38,051,917.20
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		51,886,178.94		70,405,286.57		75,089,174.20

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		5,000,000.00		0.00
b. Reserve for Economic Uncertainties	9789	13,396,064.13		12,954,888.00		13,167,571.00
c. Unassigned/Unappropriated	9790	9,620,428.75		28,580,712.51		38,051,917.20
(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)		23,016,492.88		46,535,600.51		51,219,488.20
<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.						
Revenue: 5.A Added \$11M Transfer In from ESSER II - Oakland Unified Bridge Funding using 1 x money in preparation for ongoing reductions in 2022-23. Expenditures: B.1.D Oakland Educators Association 2.5% negotiated increase. 2.D Eliminate 1x MOU payment AFSCME, SEIU, from 2020-21. B10 - Ongoing Proposed Reductions of \$4.8 M and \$5M in Bridge Funding Reductions from \$16M AB1840 dollars. See Stabilization Agreement Line as the place holder for the \$5M from AB1840, which is reserved in the Fund Balance as of 2020-21. District						



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)
Resolution Detail for 2021-22 as cited from Board Agenda cover : WHEREAS, on February 24, 2021, the District presented its 2021-22 Budget Reduction Options and Bridge Plan for First Reading, the options included the following options that exceed the District's targeted \$16,000,000 in solutions necessary to remain solvent in 2021-22 and have included them in its Second Interim Multi-Year Projection as listed below:						
"Budget Reductions - \$4,765,000						
oReductions infrom 2020-21 Budget Resolution - \$1,365,000						
oEliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000						
oCentral Office Reductions from Reorganization of Police Services with Full Implementation ofthe George Floyd Resolution - \$1,800,000						
"One-Time Bridge Plan - Proposed for up to \$16,000,000						
oElementary and Secondary Emergency Relief (ESSER) II - \$11,000,000						
oAssembly Bill (AB) 1840 - \$5,000,000						

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	3,481,613.00	0.00%	3,481,613.00	0.00%	3,481,613.00
2. Federal Revenues	8100-8299	104,391,487.71	-31.82%	71,171,482.00	-24.05%	54,053,467.00
3. Other State Revenues	8300-8599	80,380,202.64	68.72%	135,616,998.00	-40.76%	80,337,191.00
4. Other Local Revenues	8600-8799	76,724,676.93	-2.61%	74,724,677.00	0.00%	74,724,677.00
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	75,336,461.64	4.63%	78,821,618.00	4.64%	82,481,032.00
6. Total (Sum lines A1 thru A5c)		340,314,441.92	6.91%	363,816,388.00	-18.89%	295,077,980.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				82,069,842.22		85,511,093.22
b. Step & Column Adjustment				1,066,908.00		1,111,644.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,374,343.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	82,069,842.22	4.19%	85,511,093.22	1.30%	86,622,737.22
2. Classified Salaries						
a. Base Salaries				53,514,284.06		52,021,532.06
b. Step & Column Adjustment				695,686.00		676,280.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,188,438.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,514,284.06	-2.79%	52,021,532.06	1.30%	52,697,812.06
3. Employee Benefits	3000-3999	95,622,774.57	2.23%	97,755,528.00	5.56%	103,195,375.00
4. Books and Supplies	4000-4999	55,892,035.30	25.69%	70,252,838.00	-37.63%	43,816,215.00
5. Services and Other Operating Expenditures	5000-5999	55,496,939.65	25.86%	69,850,552.00	-37.86%	43,405,400.00
6. Capital Outlay	6000-6999	518,120.83	0.00%	518,121.00	0.00%	518,121.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,214,035.00	0.00%	6,214,035.00	0.00%	6,214,035.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,035,866.02	0.00%	5,035,866.00	0.00%	5,035,866.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	(11,000,000.00)	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(39,418,280.03)
11. Total (Sum lines B1 thru B10)		354,363,897.65	6.15%	376,159,565.28	-19.69%	302,087,281.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(14,049,455.73)		(12,343,177.28)		(7,009,301.25)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,401,934.26		19,352,478.53		7,009,301.25
2. Ending Fund Balance (Sum lines C and D1)		19,352,478.53		7,009,301.25		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,352,479.20		7,009,301.25		0.00
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	(0.67)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		19,352,478.53		7,009,301.25		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<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.						
Other State Revenues 3. - \$57M in ESSER II Funds. Pending Application Submission by March 15. Expenditures: B1.D Certificated - Oakland Educators Association Negotiated 2.5% Increase 2.D Reverse one time Classified AFSCME and SEIU MOU payment from 2020-21. 9A. Transfer \$11M to Unrestricted General fund for 1x ESSER II Bridge as part of 2021-22 Budget Options. District Resolution Detail for 2021-22 as cited from Board Agenda cover : WHEREAS, on February 24, 2021, the District presented its 2021-22 Budget Reduction Options and Bridge Plan for First Reading,						



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	383,907,662.00	3.50%	397,327,512.00	-1.19%	392,596,954.00
2. Federal Revenues	8100-8299	104,391,487.71	-31.82%	71,171,482.00	-24.05%	54,053,467.00
3. Other State Revenues	8300-8599	102,744,436.64	38.46%	142,258,494.00	-38.60%	87,343,360.00
4. Other Local Revenues	8600-8799	82,461,084.93	-2.43%	80,461,085.00	0.00%	80,461,085.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,091,440.00	907.84%	11,000,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		674,596,111.28	4.09%	702,218,573.00	-12.50%	614,454,866.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				222,038,289.08		232,318,104.08
b. Step & Column Adjustment				2,886,498.00		3,020,135.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,393,317.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	222,038,289.08	4.63%	232,318,104.08	1.30%	235,338,239.08
2. Classified Salaries						
a. Base Salaries				104,251,808.57		99,953,194.57
b. Step & Column Adjustment				1,355,274.00		1,299,392.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,653,888.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,251,808.57	-4.12%	99,953,194.57	1.30%	101,252,586.57
3. Employee Benefits	3000-3999	183,076,658.78	2.74%	188,092,782.00	6.86%	200,989,383.00
4. Books and Supplies	4000-4999	66,255,239.14	21.96%	80,804,652.00	-32.44%	54,591,728.00
5. Services and Other Operating Expenditures	5000-5999	83,194,031.75	17.86%	98,051,731.00	-26.36%	72,204,444.00
6. Capital Outlay	6000-6999	851,301.06	0.00%	851,301.00	0.00%	851,301.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,207,917.00	0.00%	12,207,917.00	0.00%	12,207,917.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,072,039.00)	0.00%	(2,072,039.00)	0.00%	(2,072,039.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	(11,000,000.00)	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(3,165,000.00)		(58,583,280.03)
11. Total (Sum lines B1 thru B10)		669,803,206.38	3.92%	696,042,642.65	-11.39%	616,780,279.62
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		4,792,904.90		6,175,930.35		(2,325,413.62)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		66,445,752.57		71,238,657.47		77,414,587.82
2. Ending Fund Balance (Sum lines C and D1)		71,238,657.47		77,414,587.82		75,089,174.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	19,352,479.20		7,009,301.25		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		5,000,000.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	28,719,686.06		23,719,686.06		23,719,686.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,396,064.13		12,954,888.00		13,167,571.00
2. Unassigned/Unappropriated	9790	9,620,428.08		28,580,712.51		38,051,917.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,238,657.47		77,414,587.82		75,089,174.20

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		5,000,000.00		0.00
b. Reserve for Economic Uncertainties	9789	13,396,064.13		12,954,888.00		13,167,571.00
c. Unassigned/Unappropriated	9790	9,620,428.75		28,580,712.51		38,051,917.20
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.67)		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)		23,016,492.21		46,535,600.51		51,219,488.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.44%		6.69%		8.30%
<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)		33,911.00		33,911.00		33,044.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		669,803,206.38		696,042,642.65		616,780,279.62
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)		669,803,206.38		696,042,642.65		616,780,279.62
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)		13,396,064.13		13,920,852.85		12,335,605.59
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,396,064.13		13,920,852.85		12,335,605.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**FORM SIAI**  
**SUMMARY OF**  
**INTERFUND**  
**ACTIVITIES**

Second 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	(185,285.00)	0.00	(2,072,039.00)				
Other Sources/Uses Detail					1,091,440.00	0.00		
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	107,400.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	927,469.00	0.00	496,402.00	0.00				
Other Sources/Uses Detail					0.00	57,224.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(50,382.00)	1,468,237.00	0.00				
Other Sources/Uses Detail					0.00	1,034,216.00		
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								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	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								
TOTALS	927,469.00	(927,469.00)	2,072,039.00	(2,072,039.00)	1,091,440.00	1,091,440.00		

**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 first interim projections.

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	33,897.23	33,911.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>33,897.23</b>	<b>33,911.00</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	33,223.23	33,911.00		
Charter School				
<b>Total ADA</b>	<b>33,223.23</b>	<b>33,911.00</b>	<b>2.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	33,223.23	33,044.00		
Charter School				
<b>Total ADA</b>	<b>33,223.23</b>	<b>33,044.00</b>	<b>-0.5%</b>	<b>Met</b>

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

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

At First Interim, the District used the projected 2021-22 ADA versus the 2019-20 ADA. The Governor's January Budget confirmed that School Districts should use the 2019-20 ADA.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	35,366	35,441		
Charter School				
<b>Total Enrollment</b>	<b>35,366</b>	<b>35,441</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	35,366	35,034		
Charter School				
<b>Total Enrollment</b>	<b>35,366</b>	<b>35,034</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	35,366	34,734		
Charter School				
<b>Total Enrollment</b>	<b>35,366</b>	<b>34,734</b>	<b>-1.8%</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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	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%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<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	33,911	35,441		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>33,911</b>	<b>35,441</b>	<b>95.7%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	33,911	35,034		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,911</b>	<b>35,034</b>	<b>96.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	33,044	34,734		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,044</b>	<b>34,734</b>	<b>95.1%</b>	<b>Not Met</b>

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

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

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

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

The District is able to use its higher ADA from 2019-20 for two years, while enrollment continues to project to decline. The shift in Enrollment to ADA projection will return to the traditional 94% once Enrollment and ADA align post allowances due to the pandemic.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	417,818,123.00	423,524,452.00	1.4%	Met
1st Subsequent Year (2021-22)	416,275,302.00	416,275,302.00	0.0%	Met
2nd Subsequent Year (2022-23)	424,179,204.00	424,179,204.00	0.0%	Met

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

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

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

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

**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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

**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)	278,159,855.58	315,439,308.73	88.2%	Met
1st Subsequent Year (2021-22)	285,075,927.37	319,883,077.37	89.1%	Not Met
2nd Subsequent Year (2022-23)	295,064,284.37	314,692,998.37	93.8%	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's salary and benefit projections continue to reflect that more resources are being absorbed in staffing increases and benefits which is primarily, 100% District paid.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	103,833,645.00	104,391,487.71	0.5%	No
1st Subsequent Year (2021-22)	70,613,639.00	71,171,482.00	0.8%	No
2nd Subsequent Year (2022-23)	53,495,624.00	54,053,467.00	1.0%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	85,745,298.00	102,744,436.64	19.8%	Yes
1st Subsequent Year (2021-22)	84,616,470.00	158,267,494.00	87.0%	Yes
2nd Subsequent Year (2022-23)	87,374,967.00	103,352,360.00	18.3%	Yes

**Explanation:**  
(required if Yes)

The District is projected to receive \$57M in 2021-22 from ESSER II funding to support various needs as a result of the pandemic. The 2020-21 CRF ESSER I \$14.5 and ESSER II resources are one time and sunset in 2022 and 2023, respectively.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	80,533,627.00	82,461,084.93	2.4%	No
1st Subsequent Year (2021-22)	78,533,627.00	80,461,085.00	2.5%	No
2nd Subsequent Year (2022-23)	78,533,627.00	80,461,085.00	2.5%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	65,182,709.00	66,255,239.14	1.6%	No
1st Subsequent Year (2021-22)	57,178,436.00	80,804,652.00	41.3%	Yes
2nd Subsequent Year (2022-23)	54,136,531.00	54,591,728.00	0.8%	No

**Explanation:**  
(required if Yes)

Books and supplies as well as Services and Other Operating Expenditures has been adjusted in 2021-22 to reflect the coinciding expenditures in a 50/50 split allocation of \$28.5 M from the one time \$57M ESSER II Funding.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	81,417,412.00	83,194,031.75	2.2%	No
1st Subsequent Year (2021-22)	73,882,322.00	98,051,731.00	32.7%	Yes
2nd Subsequent Year (2022-23)	71,323,159.00	72,204,444.00	1.2%	No

**Explanation:**  
(required if Yes)

Books and supplies as well as Services and Other Operating Expenditures has been adjusted in 2021-22 to reflect the coinciding expenditures in a 50/50 split allocation of \$28.5 M from the one time \$57M ESSER II Funding.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	270,112,570.00	289,597,009.28	7.2%	Not Met
1st Subsequent Year (2021-22)	233,763,736.00	309,900,061.00	32.6%	Not Met
2nd Subsequent Year (2022-23)	219,404,218.00	237,866,912.00	8.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	146,600,121.00	149,449,270.89	1.9%	Met
1st Subsequent Year (2021-22)	131,060,758.00	178,856,383.00	36.5%	Not Met
2nd Subsequent Year (2022-23)	125,459,690.00	126,796,172.00	1.1%	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 first interim projections 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)**Explanation:**Other State Revenue  
(linked from 6A  
if NOT met)**Explanation:**Other Local Revenue  
(linked from 6A  
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)**Explanation:**Services and Other Exps  
(linked from 6A  
if NOT met)

Books and supplies as well as Services and Other Operating Expenditures has been adjusted in 2021-22 to reflect the coinciding expenditures in a 50/50 split allocation of \$28.5 M from the one time \$57M ESSER II FUNDING.

Books and supplies as well as Services and Other Operating Expenditures has been adjusted in 2021-22 to reflect the coinciding expenditures in a 50/50 split allocation of \$28.5 M from the one time \$57M ESSER II FUNDING.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	3.4%	9.0%	13.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.1%</b>	<b>3.0%</b>	<b>4.5%</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)	18,842,360.63	315,439,308.73	N/A	Met
1st Subsequent Year (2021-22)	34,528,107.63	319,883,077.37	N/A	Met
2nd Subsequent Year (2022-23)	20,692,887.63	314,692,998.37	N/A	Met

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

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

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

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

Although the Standard has been met, the District has developed a strategy which is reflected in its MYP to make one time reductions of \$4.7 M and use a portion of its one time AB1840 \$5M and ESSER II \$11M resources to bridge the District for a few more months to develop a more robust organizational plan to reduce expenditures and increase revenue to mitigate ongoing annual large waves of reductions and maintain stability.

**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)	71,238,657.47		Met
1st Subsequent Year (2021-22)	93,423,587.82		Met
2nd Subsequent Year (2022-23)	107,107,174.20		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)	(33,995,356.10)		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 prepared for its Cash Deferrals from LCFF by securing a State Intercept Loan hosted by the California School Finance Authority. The District anticipates applying and receiving ~\$50M April 2021 which will be intercepted and repaid starting July 2021. This amount also includes our State Loan liability which is also normally deducted from our apportionment.

**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.)	33,911	33,911	33,044
<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):

Yes

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	669,803,206.38	696,042,642.65	616,780,279.62
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)	669,803,206.38	696,042,642.65	616,780,279.62
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,396,064.13	13,920,852.85	12,335,605.59
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>13,396,064.13</b>	<b>13,920,852.85</b>	<b>12,335,605.59</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	5,000,000.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,396,064.13	12,954,888.00	13,167,571.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,620,428.75	44,589,712.51	70,069,917.20
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)	(0.67)	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)	23,016,492.21	62,544,600.51	83,237,488.20
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.44%	8.99%	13.50%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>13,396,064.13</b>	<b>13,920,852.85</b>	<b>12,335,605.59</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 first interim projections that may impact the budget?

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(81,605,344.00)	(80,152,438.00)	-1.8%	(1,452,906.00)	Met
1st Subsequent Year (2021-22)	(78,861,735.00)	(78,821,618.00)	-0.1%	(40,117.00)	Met
2nd Subsequent Year (2022-23)	(82,521,150.00)	(82,481,032.00)	0.0%	(40,118.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	264,067.00	1,091,440.00	313.3%	827,373.00	Not Met
1st Subsequent Year (2021-22)	264,067.00	11,000,000.00	4065.6%	10,735,933.00	Not Met
2nd Subsequent Year (2022-23)	264,067.00	0.00	-100.0%	(264,067.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	1,600,000.00	0.00	-100.0%	(1,600,000.00)	Not Met
1st Subsequent Year (2021-22)	1,600,000.00	(11,000,000.00)	-787.5%	(12,600,000.00)	Not Met
2nd Subsequent Year (2022-23)	1,600,000.00	0.00	-100.0%	(1,600,000.00)	Not Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

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

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

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

The District has reduced its contribution to Student Nutrition by \$1.6M dollars as of Second Interim and has proposed to continue to reduce this contribution in the out years, which is reflected in the MYP. as part of its Budget Options and Bridge Plan for 2021-23. The 11MM Transfer in reflects \$11M from ESSER II that will be used to support the UnRestricted General Fund. The goal was to reflect it openly based on the fields available in the MYP. The likely action may be to re-allocated expenditures from the UnRestricted General Fund into ESSER II.



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

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

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

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


**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 First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim 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) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
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	14,100,000	13,100,000		
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>	111,975,908	111,331,590	99,998,437	99,998,437
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</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. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

3. OPEB Contributions

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

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

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

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

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

21,434.00	30,977.00

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

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


- 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
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)  
  
b. Amount contributed (funded) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
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)	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

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

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

Yes

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

If No, continue with section S8A.

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

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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


**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

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

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

If Yes, explain the nature of the new costs:


--

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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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


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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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


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

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


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

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

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

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

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	1,795.2	1,471.5	1,471.5	1,471.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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



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

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

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

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

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

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


--

**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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

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

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

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

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 first interim projections?

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 First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## S9. Status of Other Funds

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

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

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

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

No

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

- 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)

Yes

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

Yes

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

Yes

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

No

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

Yes

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

No

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

Yes

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

Yes

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

Yes

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

**Comments:**  
(optional)

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

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

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**FORM TRC**  
**TECHNICAL REVIEW**  
**CHECKS**

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Second Interim  
2020-21 Actuals to Date  
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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.



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Second Interim  
2020-21 Projected Totals  
Technical Review Checks

Oakland Unified

Alameda County

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

CS-EXPLANATIONS - (F) - Explanations have not been provided in the Criteria and Standards Review (Form 01CSI) for the following criteria and/or supplemental information items where the standard has not been met or where the status is Not Met or Yes: EXCEPTION

Supp. Info. S5 - Contributions - GF Transfers Out, Section S5B, Line 1c

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be

answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

**SECOND INTERIM**

**2020-2021**

**FISCAL YEAR**

**POWERPOINT**

**PRESENTATION**

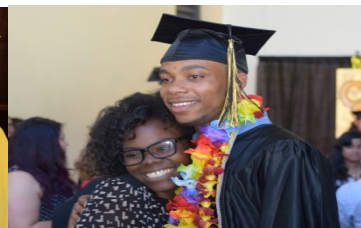


OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Oakland Unified School District

## 2020-21 Second Interim Financial Report



Presented by Lisa Grant-Dawson, Chief Business Officer

Omaira Reyna, Director Budget & Finance

Governing Board Meeting, March 10, 2021

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



@OUSDnews

# 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
  - **March 1<sup>st</sup> - Draft Audit presented to the Audit Committee**
  - **Audit must be submitted to the Alameda County Office by March 31**
  - **Projected Board Submittal – No later than April 24<sup>th</sup>**
- First Interim - July 1 - October 30/Report: December 15
- **Second Interim - July 1 - January 31/Report: March 15**
- Third Interim - July 1 - April 15/Report: June 1

# Significant Changes Since First Interim

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- Recognized \$16M from 2020-21 Assembly Bill (AB) 1840 Funding
  - Listed in the Reserve
- Reserved \$3.5M in Unrestricted Cost Avoidance from expenditures transferred to the Coronavirus Relief Funds
- Eliminated \$1.6M in Contribution to Fund 13
  - Ongoing contribution is on the Budget Options list for 2021-22
  - Recognized \$840K in loan payables from Student Nutrition (Fund 13)
- Recognized \$1.7M in Cost Avoidance from unrealized Utility Cost
  - Listed in the Reserve



# Second Interim Assumptions

## OUSD 2020-21 Second Interim Assumptions

Year	2020-21	2021-22	2022-23
Cost of Living Adjustment (COLA)	0.00%	3.84%	1.28%
Enrollment	35,441	35,034	34,734
Attendance (ADA)	33,911	33,911	32,838
Enrollment to ADA % *	96%	97%	95%
Unduplicated Pupil Count	75.81	75.54	75.61
Salary and Negotiated Increases Adjusted - OEA	3.0%	2.5%	
Step & Column	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.88%	26.06%
Mandatories & Benefits - Classified	34.86%	37.16%	40.46%

\* Note: The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911.

# Second Interim Summary



## 2020-21 Second Interim Fund Balance Summary

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,526,691	\$ 264,977,980	\$ 673,504,671
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 315,439,309	\$ 354,363,898	\$ 669,803,206
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 93,087,382	\$ (89,385,917)	\$ 3,701,465
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,245,022)	\$ 75,336,462	\$ 1,091,440
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ 18,842,361	\$ (14,049,456)	\$ 4,792,905
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,817	\$ 33,401,934	\$ 66,445,751
2) Ending Balance, June 30 (E + F1e)	\$ 51,886,178	\$ 19,352,479	\$ 71,238,656

# Net Changes in Second Interim

---

- Revenues - Primary Drivers of Change since First Interim
  - Unrestricted increased by \$15M
    - LCFF Reduced by \$1.5M
    - Other State Increased by \$16M from One Time AB1840
      - Designated in the Reserve
  - Restricted - \$3.3M higher than Adopted Budget
    - Increases in Special Ed Property Tax projection and other grant awards

# Net Changes in Second Interim

---

- Unrestricted Expenditures
  - Relatively Flat - \$870K reduction since First Interim
    - \$3.4M reduction in Unrestricted Salaries and Benefits
      - Transfers into restricted Coronavirus Resources Classified Salaries
    - \$3.5M increase in Books and Supplies from Cost Avoidance of expenditures transferred to Coronavirus Resources
      - Designated in the Reserve
    - \$1.7M reduction in Other Services for utility costs that will not be expended by year end
      - Designated in the Reserve
  - Restricted Expenditures
    - \$3.3M Increase in expenditures due to transfers from the Unrestricted and into Coronavirus Resources 3220 and out of Coronavirus Resource 7420
      - Resource 3220 Original Spending Deadline 12/30/20

# Net Changes in Second Interim

---

- Multi-Year Projection (FORM MYPI)
  - Includes all Second Interim Assumptions by year
  - 2021-22 Budget Options & Bridge Plan
  - One time ESSER II Funding in 2021-22
  - Outlook has improved with COLA increases and One Time Funding; however, it does not solve our long term challenges
    - The District will continue with its' Budget Development for 2021-22 and 2022-23 Proposed strategy for sustainable adjustments
    - Key Concerns are enrollment and ADA decline in 2021-22, which will be reflected in 2022-23

# Net Changes in Second Interim



## 2020-21 Second Interim MYP Fund Balance Summary - Unrestricted

	2020-21 Unrestricted	2021-22 Unrestricted	2022-23 Unrestricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,526,691	\$ 422,232,803	\$ 417,866,918
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 315,439,309	\$ 319,883,077	\$ 314,692,998
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 93,087,382	\$ 102,349,726	\$ 103,173,920
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,245,022)	\$ (67,821,618)	\$ (82,481,032)
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ 18,842,361	\$ 34,528,108	\$ 20,692,888
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,817	\$ 51,886,178	\$ 86,414,285
<b>2) Ending Balance, June 30 (E + F1e)</b>	\$ 51,886,178	\$ 86,414,285	\$ 107,107,173

# Net Changes in Second Interim

## 2020-21 Second Interim MYP Fund Balance Summary - Restricted

	2020-21 Restricted	2021-22 Restricted	2022-23 Restricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 264,977,980	\$ 284,994,770	\$ 212,596,948
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 354,363,898	\$ 376,159,565	\$ 302,087,281
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (89,385,917)	\$ (91,164,795)	\$ (89,490,333)
<b>D. Other Financing Sources/Uses</b>		0	
4) Total, Other Financing Sources/Uses	\$ 75,336,462	\$ 78,821,618	\$ 82,481,032
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ (14,049,456)	\$ (12,343,177)	\$ (7,009,301)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,401,934	\$ 19,352,479	\$ 7,009,301
<b>2) Ending Balance, June 30 (E + F1e)</b>	<b>\$ 19,352,479</b>	<b>\$ 7,009,301</b>	<b>\$ 0</b>

# Net Changes in Second Interim

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- Cash Flow (FORM CASH)
  - LCFF Cash Deferrals due to COVID-19 and the States economic outlook
  - Revised Second Interim Projection -\$34M Cash
  - The District is requesting its State Intercept Loan in April 2021 which will be paid back as the deferred apportionment is paid from July – November 2021



# Net Changes in Second Interim

- Ancillary Funds
  - All Funds are Operating within their own means including Student Nutrition, Fund 13
    - Eliminated the \$1.6M Contribution as communicated at First Interim
    - Recouped the remaining 2004 Loan due to the General Fund of \$840K

<i>Fund/SACS Form</i>	<i>Second Interim Ending Balance</i>
Fund 11 - Adult Education	\$ 1,269,367
Fund 12 - Child Development	\$ 2,350,138
Fund 13 - Student Nutrition	\$ 17,149,513
Fund 14 - Deferred Maintenance	\$ 2,975,643
Fund 21 - Building Fund	\$ 31,039,407
Fund 25 - Capital Facilities Fund	\$ 4,726,901
Fund 35 - County Schools Facility Fund	\$ 10,060,886
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 631,338
Fund 51 - Bond Interest and Redemption Fund	\$ 108,724,464
Fund 67 - Self Insurance Fund	\$ 2,634
<b>Total Ancillary Funds</b>	<b>\$ 178,930,292</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>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,487,127.00	33,043,817.00		33,043,818.31	1.31	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		33,043,818.31		
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		33,043,818.31		
2) Ending Balance, June 30 (E + F1e)			24,478,111.00	32,169,538.00		51,886,178.94		
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		28,719,686.06		
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	0000	9780	4,709,529.44					
Stale Dated Warrants	0000	9780		841,026.00				
Additional 1% Reserve	0000	9780		6,689,298.00				
Stale Dated Warrants	0000	9780				841,026.00		
Additional 1% Reserve for Economic Unci	0000	9780				6,698,132.06		
Reserve AB 1840 One Time Resources	0000	9780				16,009,000.00		
Cost Avoidance from Coronavirus Expend	0000	9780				3,500,000.00		
Cost Avoidance from Utilities Due to Shelt	0000	9780				1,671,528.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,560,544.56	13,378,596.00		13,396,064.13		
Unassigned/Unappropriated Amount		9790	171,190.00	11,110,618.00		9,620,428.75		

# Next Steps

- Submission of Second Interim to the Alameda County Office of Education (ACOE) by March 15th
- Distribution of Second Interim to Auditors, Financial Advisors, Bond Reporting Agencies
- Continue Budget Development/Planning for 2021-22
- Third Interim Due June 1, 2021
- Finalize 2019-20 Financial and Parcel Tax Performance Audits
- Special Board Meeting Regarding One Time Fund Use – March 16, 2021



# Community Schools, Thriving Students



## Questions?



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

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



**@OUSDnews**

Contact us for additional information [optional contact area]

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