



LOWELL JOINT SCHOOL DISTRICT

SECOND INTERIM REPORT

**FOR THE PERIOD ENDING
JANUARY 31, 2021**



LOWELL JOINT SCHOOL DISTRICT

SECOND INTERIM REPORT

For the Period Ending January 31, 2021

Prepared by:

**Andrea Reynolds
Assistant Superintendent of Administrative Services**

March 1, 2021

G = General Ledger Data; S = Supplemental Data

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

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).	n/a	
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?	n/a	
		• 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?	n/a	
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?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since 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	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 01, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Andrea Reynolds Telephone: 562-943-0211
Title: Asst. Supt. of Administrative Services E-mail: areynolds@ljsd.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	

	2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	COMMENTS
Enrollment (CALPADS)	3,139.00	3,129.00	3,129.00	3,109.00	3,109.00	3,109.00	
Enrollment / P2 ADA District	0.974	0.973	0.973	0.973	0.973	0.973	District enrollment / ada projections: DECLINING effective 20/21
Projected ADA	3,056.00	3,046.00	3,046.00	3,026.00	3,026.00	3,046.00	District Projects declining ADA for future years
[Does not include County ADA]						6.19	County ADA funded LCFF paid through district general ledger
County ADA	3,061.91	3,061.91	3,061.91	3,061.91	3,061.91	3,052.19	
Total Funded ADA	0.28			(9.72)		(20.00)	Projecting declining ada in future years
District ADA Growth / Decline from funded							
LCFF Per ADA Amount							
Federal Revenue							
Deferred Revenue							
Prior Year Accruals							
Significant Programs							
Title I (Resource 3010)							
Federal IDEA (Resource 3310)							
IDEA - Part B, Prrschl Gmt - (Resource 3315)							
Title II, Part A (Resource 4035)							
Title III LEP (Resource 4203)							
Special Education Revenue							
State (Resource 65000)							
State (Resource 65002)							
State (Resource 65120)							
Class Size Reduction K-3 24:1 Progress Made?	Yes	Yes	Yes	Yes	Yes	Yes	Flat funding until we know 21/22 state budget Reimbursement from sepa "Out of Home Care" funds for Foster/Adopted student related costs SELPA Mental Health eligible for reimbursement
Slate Revenue							
Deferred Revenue							
Prior Year Accruals							
Significant Programs							
Lottery							
Prop 20 ADA / (Resource 6300, Object 8560)							
Non Prop ADA / (Resource 1100, Object 8560)							
Mandated Costs							
Local Revenue							
General Fund							
Lease / Rental Income In Fund 40 (obj 8650)							
Transfers (Object 8919)							
Transfers (Object 7619)							

2020/21 2020/21 2021/22 2021/22 2022/23 2022/23 2023/24 COMMENTS

	2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	COMMENTS
One - Time Expenditures	2,108,000.00	-	-	-	-	-	-	FFCRA COVID-19 FUNDING
One - Time Revenue	2,108,000.00	-	-	-	-	-	-	School Site/Restricted Carryover Appropriated
Budgeted Raise	2%	0%	0%	0%	0%	0%	0%	FFCRA COVID-19 FUNDING Bargaining resumes for 21/22
Certificated	137.40	137.40	137.40	137.40	137.40	137.40	137.40	Dual Language Program began 19/20 (2 fte), add 1 in 20/21; Reduced 4 gen ed FTE; added 2.0 TOSA's in 20/21
Classified	81.00	81.00	81.00	81.00	81.00	81.00	81.00	Does not include 8 Psych or Counseling interns
Management/Psychologists/Counselor	26.00	26.00	26.00	26.00	26.00	26.00	26.00	Added a Program Specialist in 17/18; Added OT;
Health & Welfare Caps	\$ 22,409.00	\$ 23,754.00	\$ 23,754.00	\$ 23,754.00	\$ 23,754.00	\$ 23,754.00	\$ 23,754.00	Projected 6% increase future years based upon max historical increase
Dental, Vision, Life Insurance	\$ 1,567.00	\$ 1,567.00	\$ 1,567.00	\$ 1,567.00	\$ 1,567.00	\$ 1,567.00	\$ 1,567.00	DVL (rare rate decrease effective 19/20)
Retiree Benefits (object 37xx)	246,150.00	246,150.00	246,150.00	246,150.00	246,150.00	246,150.00	246,150.00	Funded on pay as you go basis; usually flat year to year
Statutory Benefits								
STRS	16.15%	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%	STRS "tops out" at 19; 10% in current legislated amount
PERS	20.70%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	PERS continues to rise in current actuarial projections
FICA	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	
MEDI	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
SUI	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	
WC	1.599%	1.599%	1.599%	1.599%	1.599%	1.599%	1.599%	Fiat costs in out years
Step & column								
Certificated	actual	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	Includes Column estimate of \$78k annually
Classified	estimated	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	Excludes longevity estimate of \$30k annually
Non-Unit	estimated	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	Excludes Longevity estimate
Capital Outlay Plans	21,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	GO Bond \$48 M approved November 2018 - Series 1 issued July 2019, Series 2 issued November 2020 (final issuance)
Deficit Spending								
Unrestricted	481,298.00	(281,458.00)	(281,458.00)	(281,458.00)	(281,458.00)	(281,458.00)	(281,458.00)	
Restricted	11,246.00	-	-	-	-	-	-	
Total	482,544.00							
Contributions to restricted								
Special Education (Resource 6500)	(1,562,507.00)	(1,662,507.00)	(1,662,507.00)	(1,662,507.00)	(1,662,507.00)	(1,662,507.00)	(1,662,507.00)	Assumptions include \$100,000 annual increase
Certificates of Participation	None	None	None	None	None	None	None	
Routine Repair & Maintenance	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not applicable until state mod matching funds are received
Special Education Excess Costs (objects 5100, 7141 & 7142)	377,051.00	377,051.00	377,051.00	377,051.00	377,051.00	377,051.00	377,051.00	2 students in outside programs; BAE consultants working with ED student
TRANS								
Cash	Positive Balance	Positive Balance	Positive Balance	Positive Balance	Positive Balance	Positive Balance	Positive Balance	
Other Funds	Positive Balance	Positive Balance	Positive Balance	Positive Balance	Positive Balance	Positive Balance	Positive Balance	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,146,611.00	27,370,317.00	14,151,987.49	27,343,962.00	(26,355.00)	-0.1%
2) Federal Revenue		8100-8299	1,451,215.00	3,221,182.00	1,838,052.62	3,225,575.00	4,393.00	0.1%
3) Other State Revenue		8300-8599	970,924.00	1,338,309.00	496,792.48	1,338,309.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,620.00	2,500,508.00	508,098.49	2,555,973.00	55,465.00	2.2%
5) TOTAL, REVENUES			29,969,370.00	34,430,316.00	16,994,931.08	34,463,819.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,314,824.00	15,533,003.00	8,363,062.26	15,533,003.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,852,631.00	4,998,724.00	2,755,838.84	4,998,724.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,228,480.00	8,373,564.00	4,711,174.78	8,373,564.00	0.00	0.0%
4) Books and Supplies		4000-4999	939,250.00	2,474,036.00	756,086.61	2,496,530.00	(22,494.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	2,146,123.00	2,206,002.00	1,229,742.03	2,139,452.00	66,550.00	3.0%
6) Capital Outlay		6000-6999	25,000.00	0.00	48,180.00	48,180.00	(48,180.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	411,333.00	402,443.00	24,956.00	402,443.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			31,867,641.00	33,937,772.00	17,889,040.52	33,941,896.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,898,271.00)	492,544.00	(894,109.44)	521,923.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	0.00	0.00	0.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,908,271.00)	492,544.00	(894,109.44)	521,923.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,763,293.54	8,763,293.54		8,763,293.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,763,293.54	8,763,293.54		8,763,293.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,763,293.54	8,763,293.54		8,763,293.54		
2) Ending Balance, June 30 (E + F1e)			6,855,022.54	9,255,837.54		9,285,216.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			300,217.11	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,271,000.00	2,983,471.00		2,983,471.00		
Technology/Chromebook Cart Initiative	0000	9780	974,000.00					
Textbooks/Math & Science	0000	9780	757,000.00					
OCDE Transition	0000	9780	100,000.00					
GASB-75/Retiree Health Benefits	0000	9780	440,000.00					
Technology/Chromecart Initiative	0000	9780		1,281,000.00				
Textbooks/Math & Science	0000	9780		757,000.00				
OCDE Transition	0000	9780		100,000.00				
GASB-75/Retiree Health Benefits	0000	9780		440,000.00				
1-Time Funding Preschool Pupil Count	0000	9780		405,471.00				
Technology/Chromebook Cart Initiative	0000	9780				1,281,000.00		
Textbooks/Math & Science	0000	9780				757,000.00		
OCDE Transition	0000	9780				100,000.00		
GASB-75/Retiree Health Benefits	0000	9780				440,000.00		
1-Time Funding/Preschool Pupil Count	0000	9780				405,471.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	956,029.00	1,696,889.00		1,292,858.00		
Unassigned/Unappropriated Amount			3,317,776.43	4,565,477.54		4,998,887.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,917,129.00	12,744,407.00	6,572,947.00	11,873,723.00	(870,684.00)	-6.8%
Education Protection Account State Aid - Current Year		8012	3,694,656.00	4,091,084.00	2,045,542.00	4,428,400.00	337,316.00	8.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	43,034.00	43,034.00	14,686.27	43,034.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.02	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,974,711.00	7,974,711.00	4,693,574.79	8,481,724.00	507,013.00	6.4%
Unsecured Roll Taxes		8042	255,640.00	255,640.00	192,970.68	255,640.00	0.00	0.0%
Prior Years' Taxes		8043	131,486.00	131,486.00	190,726.03	131,486.00	0.00	0.0%
Supplemental Taxes		8044	178,836.00	178,836.00	102,700.73	178,836.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,911,012.00	1,911,012.00	85,712.79	1,911,012.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	37,898.00	37,898.00	250,395.52	37,898.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	2,209.00	2,209.00	2,731.66	2,209.00	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			25,146,611.00	27,370,317.00	14,151,987.49	27,343,962.00	(26,355.00)	-0.1%
LCFF Transfers								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,146,611.00	27,370,317.00	14,151,987.49	27,343,962.00	(26,355.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	677,589.00	644,907.00	0.00	644,907.00	0.00	0.0%
Special Education Discretionary Grants		8182	18,758.00	18,758.00	0.00	18,758.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	310,465.00	439,885.00	148,698.41	439,885.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	67,774.00	110,281.00	56,639.00	110,281.00	0.00	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	2,197.00	2,932.00	0.00	2,932.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	31,803.00	42,815.00	11,118.00	42,815.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	23,160.00	54,237.00	23,250.43	54,237.00	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	319,469.00	1,907,367.00	1,598,346.78	1,911,760.00	4,393.00	0.2%
TOTAL, FEDERAL REVENUE			1,451,215.00	3,221,182.00	1,838,052.62	3,225,575.00	4,393.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	98,524.00	98,524.00	98,333.00	98,524.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materic		8560	660,656.00	660,656.00	164,945.48	660,656.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	211,744.00	579,129.00	233,514.00	579,129.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			970,924.00	1,338,309.00	496,792.48	1,338,309.00	0.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	7,040.23	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	115,000.00	115,000.00	21,726.35	115,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	119,100.00	119,100.00	9,043.01	174,565.00	55,465.00	46.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,166,520.00	2,266,408.00	470,288.90	2,266,408.00	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%
TOTAL, OTHER LOCAL REVENUE			2,400,620.00	2,500,508.00	508,098.49	2,555,973.00	55,465.00	2.2%
TOTAL, REVENUES			29,969,370.00	34,430,316.00	16,994,931.08	34,463,819.00	33,503.00	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,027,981.00	13,219,450.00	7,045,606.51	13,219,450.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	713,399.00	735,775.00	428,922.66	735,775.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,573,444.00	1,577,778.00	888,533.09	1,577,778.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,314,824.00	15,533,003.00	8,363,062.26	15,533,003.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,186,286.00	1,262,357.00	624,495.42	1,262,357.00	0.00	0.0%
Classified Support Salaries		2200	1,701,674.00	1,679,038.00	944,304.91	1,679,038.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	552,980.00	544,095.00	314,653.30	544,095.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,139,756.00	1,223,455.00	717,645.73	1,223,455.00	0.00	0.0%
Other Classified Salaries		2900	271,935.00	289,779.00	154,739.48	289,779.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,852,631.00	4,998,724.00	2,755,838.84	4,998,724.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,448,801.00	2,535,932.00	1,346,616.28	2,535,932.00	0.00	0.0%
PERS		3201-3202	775,990.00	846,172.00	476,423.47	846,172.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	579,097.00	599,803.00	321,119.92	599,803.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,850,742.00	3,815,191.00	2,248,141.23	3,815,191.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,974.00	10,298.00	5,487.59	10,298.00	0.00	0.0%
Workers' Compensation		3601-3602	315,726.00	320,018.00	172,231.95	320,018.00	0.00	0.0%
OPEB, Allocated		3701-3702	243,150.00	246,150.00	141,154.34	246,150.00	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			8,228,480.00	8,373,564.00	4,711,174.78	8,373,564.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	172,345.00	196,699.00	19,316.01	192,709.00	3,990.00	2.0%
Books and Other Reference Materials		4200	0.00	3,852.00	77.87	3,852.00	0.00	0.0%
Materials and Supplies		4300	720,122.00	2,198,377.00	512,141.15	2,224,868.00	(26,491.00)	-1.2%
Noncapitalized Equipment		4400	46,783.00	75,108.00	224,551.58	75,101.00	7.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			939,250.00	2,474,036.00	756,086.61	2,496,530.00	(22,494.00)	-0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	123,225.00	76,613.00	5,255.06	76,613.00	0.00	0.0%
Travel and Conferences		5200	80,934.00	37,146.00	3,459.74	38,766.00	(1,620.00)	-4.4%
Dues and Memberships		5300	20,955.00	22,255.00	18,565.70	22,355.00	(100.00)	-0.4%
Insurance		5400-5450	252,837.00	234,340.00	234,338.00	234,340.00	0.00	0.0%
Operations and Housekeeping Services		5500	572,490.00	554,350.00	357,502.63	554,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,850.00	155,090.00	58,001.63	156,790.00	(1,700.00)	-1.1%
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	(110,080.00)	0.00	(110,080.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	825,268.00	1,091,288.00	461,905.02	1,021,318.00	69,970.00	6.4%
Communications		5900	110,564.00	145,000.00	90,714.25	145,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,146,123.00	2,206,002.00	1,229,742.03	2,139,452.00	66,550.00	3.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	0.00	48,180.00	48,180.00	(48,180.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	0.00	48,180.00	48,180.00	(48,180.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	89,050.00	89,050.00	0.00	89,050.00	0.00	0.0%
Payments to County Offices		7142	322,283.00	313,393.00	24,956.00	313,393.00	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 Transfers	All Other	7221-7223	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)			411,333.00	402,443.00	24,956.00	402,443.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			31,867,641.00	33,937,772.00	17,889,040.52	33,941,896.00	(4,124.00)	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	10,000.00	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			10,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(10,000.00)	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,146,611.00	27,370,317.00	14,151,987.49	27,343,962.00	(26,355.00)	-0.1%
2) Federal Revenue		8100-8299	33,792.00	33,792.00	38,182.78	38,185.00	4,393.00	13.0%
3) Other State Revenue		8300-8599	588,555.00	588,555.00	263,278.48	588,555.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,000.00	145,000.00	30,769.36	200,465.00	55,465.00	38.3%
5) TOTAL, REVENUES			25,913,958.00	28,137,664.00	14,484,218.11	28,171,167.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,816,263.00	12,695,519.00	6,904,591.81	12,695,519.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,691,032.00	3,700,674.00	2,089,286.42	3,700,674.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,989,930.00	6,950,531.00	3,927,647.03	6,950,531.00	0.00	0.0%
4) Books and Supplies		4000-4999	392,440.00	723,224.00	148,866.18	753,713.00	(30,489.00)	-4.2%
5) Services and Other Operating Expenditures		5000-5999	1,860,148.00	1,804,271.00	859,340.03	1,729,121.00	75,150.00	4.2%
6) Capital Outlay		6000-6999	25,000.00	0.00	48,180.00	48,180.00	(48,180.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	55,392.00	55,392.00	24,956.00	55,392.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(69,667.00)	(76,022.00)	0.00	(75,972.00)	(50.00)	0.1%
9) TOTAL, EXPENDITURES			25,760,538.00	25,853,589.00	14,002,867.47	25,857,158.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			153,420.00	2,284,075.00	481,350.64	2,314,009.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,991,703.00)	(1,802,777.00)	0.00	(1,803,332.00)	(555.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,001,703.00)	(1,802,777.00)	0.00	(1,803,332.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,848,283.00)	481,298.00	481,350.64	510,677.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,774,541.24	8,774,541.24		8,774,541.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,774,541.24	8,774,541.24		8,774,541.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,774,541.24	8,774,541.24		8,774,541.24		
2) Ending Balance, June 30 (E + F1e)			6,926,258.24	9,255,839.24		9,285,218.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,271,000.00	2,983,471.00		2,983,471.00		
Technology/Chromebook Cart Initiative	0000	9780	974,000.00					
Textbooks/Math & Science	0000	9780	757,000.00					
OCDE Transition	0000	9780	100,000.00					
GASB-75/Retiree Health Benefits	0000	9780	440,000.00					
Technology/Chromecart Initiative	0000	9780		1,281,000.00				
Textbooks/Math & Science	0000	9780		757,000.00				
OCDE Transition	0000	9780		100,000.00				
GASB-75/Retiree Health Benefits	0000	9780		440,000.00				
1-Time Funding Preschool Pupil Count	0000	9780		405,471.00				
Technology/Chromebook Cart Initiative	0000	9780				1,281,000.00		
Textbooks/Math & Science	0000	9780				757,000.00		
OCDE Transition	0000	9780				100,000.00		
GASB-75/Retiree Health Benefits	0000	9780				440,000.00		
1-Time Funding/Preschool Pupil Count	0000	9780				405,471.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	956,029.00	1,696,889.00		1,292,858.00		
Unassigned/Unappropriated Amount			3,689,229.24	4,565,479.24		4,998,889.24		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,917,129.00	12,744,407.00	6,572,947.00	11,873,723.00	(870,684.00)	-6.8%
Education Protection Account State Aid - Current Year		8012	3,694,656.00	4,091,084.00	2,045,542.00	4,428,400.00	337,316.00	8.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	43,034.00	43,034.00	14,686.27	43,034.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.02	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,974,711.00	7,974,711.00	4,693,574.79	8,481,724.00	507,013.00	6.4%
Unsecured Roll Taxes		8042	255,640.00	255,640.00	192,970.68	255,640.00	0.00	0.0%
Prior Years' Taxes		8043	131,486.00	131,486.00	190,726.03	131,486.00	0.00	0.0%
Supplemental Taxes		8044	178,836.00	178,836.00	102,700.73	178,836.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,911,012.00	1,911,012.00	85,712.79	1,911,012.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	37,898.00	37,898.00	250,395.52	37,898.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	2,209.00	2,209.00	2,731.66	2,209.00	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			25,146,611.00	27,370,317.00	14,151,987.49	27,343,962.00	(26,355.00)	-0.1%
LCFF Transfers								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,146,611.00	27,370,317.00	14,151,987.49	27,343,962.00	(26,355.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	33,792.00	33,792.00	38,182.78	38,185.00	4,393.00	13.0%
TOTAL, FEDERAL REVENUE			33,792.00	33,792.00	38,182.78	38,185.00	4,393.00	13.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	98,524.00	98,524.00	98,333.00	98,524.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	488,311.00	488,311.00	164,945.48	488,311.00	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	1,720.00	1,720.00	0.00	1,720.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			588,555.00	588,555.00	263,278.48	588,555.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	115,000.00	115,000.00	21,726.35	115,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	30,000.00	30,000.00	9,043.01	85,465.00	55,465.00	184.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,000.00	145,000.00	30,769.36	200,465.00	55,465.00	38.3%
TOTAL, REVENUES			25,913,958.00	28,137,664.00	14,484,218.11	28,171,167.00	33,503.00	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	11,118,662.00	10,982,545.00	5,898,598.91	10,982,545.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	356,049.00	368,734.00	253,678.02	368,734.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,341,552.00	1,344,240.00	752,314.88	1,344,240.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,816,263.00	12,695,519.00	6,904,591.81	12,695,519.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	220,279.00	185,270.00	109,136.59	185,270.00	0.00	0.0%
Classified Support Salaries		2200	1,588,001.00	1,550,324.00	854,270.34	1,550,324.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	552,980.00	544,095.00	314,653.30	544,095.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,124,137.00	1,207,706.00	702,939.21	1,207,706.00	0.00	0.0%
Other Classified Salaries		2900	205,635.00	213,279.00	108,286.98	213,279.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,691,032.00	3,700,674.00	2,089,286.42	3,700,674.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,061,817.00	2,070,135.00	1,112,799.33	2,070,135.00	0.00	0.0%
PERS		3201-3202	633,224.00	676,630.00	380,190.76	676,630.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	453,397.00	462,144.00	249,253.79	462,144.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,325,692.00	3,229,571.00	1,900,497.21	3,229,571.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,107.00	8,178.00	4,435.87	8,178.00	0.00	0.0%
Workers' Compensation		3601-3602	259,543.00	257,723.00	139,315.73	257,723.00	0.00	0.0%
OPEB, Allocated		3701-3702	243,150.00	246,150.00	141,154.34	246,150.00	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			6,989,930.00	6,950,531.00	3,927,647.03	6,950,531.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	3,852.00	77.87	3,852.00	0.00	0.0%
Materials and Supplies		4300	351,827.00	666,997.00	142,726.78	697,493.00	(30,496.00)	-4.6%
Noncapitalized Equipment		4400	40,613.00	52,375.00	6,061.53	52,368.00	7.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			392,440.00	723,224.00	148,866.18	753,713.00	(30,489.00)	-4.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,776.00	26,776.00	1,954.38	26,776.00	0.00	0.0%
Dues and Memberships		5300	20,645.00	21,945.00	18,466.70	21,945.00	0.00	0.0%
Insurance		5400-5450	252,837.00	234,340.00	234,338.00	234,340.00	0.00	0.0%
Operations and Housekeeping Services		5500	572,490.00	554,350.00	357,502.63	554,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,850.00	155,090.00	58,001.63	156,790.00	(1,700.00)	-1.1%
Transfers of Direct Costs		5710	(53,619.00)	(53,619.00)	(145,409.63)	(53,619.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(110,080.00)	0.00	(110,080.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	770,605.00	830,469.00	243,772.07	753,619.00	76,850.00	9.3%
Communications		5900	110,564.00	145,000.00	90,714.25	145,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,860,148.00	1,804,271.00	859,340.03	1,729,121.00	75,150.00	4.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	0.00	48,180.00	48,180.00	(48,180.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	0.00	48,180.00	48,180.00	(48,180.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	55,392.00	55,392.00	24,956.00	55,392.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			55,392.00	55,392.00	24,956.00	55,392.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(19,667.00)	(26,022.00)	0.00	(25,972.00)	(50.00)	0.2%
Transfers of Indirect Costs - Interfund		7350	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(69,667.00)	(76,022.00)	0.00	(75,972.00)	(50.00)	0.1%
TOTAL, EXPENDITURES			25,760,538.00	25,853,589.00	14,002,867.47	25,857,158.00	(3,569.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	10,000.00	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			10,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,991,703.00)	(1,802,777.00)	0.00	(1,803,332.00)	(555.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,991,703.00)	(1,802,777.00)	0.00	(1,803,332.00)	(555.00)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,001,703.00)	(1,802,777.00)	0.00	(1,803,332.00)	(555.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,417,423.00	3,187,390.00	1,799,869.84	3,187,390.00	0.00	0.0%
3) Other State Revenue		8300-8599	382,369.00	749,754.00	233,514.00	749,754.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,255,620.00	2,355,508.00	477,329.13	2,355,508.00	0.00	0.0%
5) TOTAL, REVENUES			4,055,412.00	6,292,652.00	2,510,712.97	6,292,652.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,498,561.00	2,837,484.00	1,458,470.45	2,837,484.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,161,599.00	1,298,050.00	666,552.42	1,298,050.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,238,550.00	1,423,033.00	783,527.75	1,423,033.00	0.00	0.0%
4) Books and Supplies		4000-4999	546,810.00	1,750,812.00	607,220.43	1,742,817.00	7,995.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	285,975.00	401,731.00	370,402.00	410,331.00	(8,600.00)	-2.1%
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	355,941.00	347,051.00	0.00	347,051.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,667.00	26,022.00	0.00	25,972.00	50.00	0.2%
9) TOTAL, EXPENDITURES			6,107,103.00	8,084,183.00	3,886,173.05	8,084,738.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,051,691.00)	(1,791,531.00)	(1,375,460.08)	(1,792,086.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,991,703.00	1,802,777.00	0.00	1,803,332.00	555.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,991,703.00	1,802,777.00	0.00	1,803,332.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,988.00)	11,246.00	(1,375,460.08)	11,246.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(11,247.70)	(11,247.70)		(11,247.70)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(11,247.70)	(11,247.70)		(11,247.70)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(11,247.70)	(11,247.70)		(11,247.70)		
2) Ending Balance, June 30 (E + F1e)			(71,235.70)	(1.70)		(1.70)		
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			300,217.11	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(371,452.81)	(1.70)		(1.70)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	677,589.00	644,907.00	0.00	644,907.00	0.00	0.0%
Special Education Discretionary Grants		8182	18,758.00	18,758.00	0.00	18,758.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	310,465.00	439,885.00	148,698.41	439,885.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	67,774.00	110,281.00	56,639.00	110,281.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,197.00	2,932.00	0.00	2,932.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	31,803.00	42,815.00	11,118.00	42,815.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	23,160.00	54,237.00	23,250.43	54,237.00	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	285,677.00	1,873,575.00	1,560,164.00	1,873,575.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,417,423.00	3,187,390.00	1,799,869.84	3,187,390.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	172,345.00	172,345.00	0.00	172,345.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	210,024.00	577,409.00	233,514.00	577,409.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			382,369.00	749,754.00	233,514.00	749,754.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	7,040.23	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00		
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme								
		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	89,100.00	89,100.00	0.00	89,100.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	8792	2,166,520.00	2,266,408.00	470,288.90	2,266,408.00	0.00	0.0%
	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%
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
	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%
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,255,620.00	2,355,508.00	477,329.13	2,355,508.00	0.00	0.0%
TOTAL, REVENUES			4,055,412.00	6,292,652.00	2,510,712.97	6,292,652.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,909,319.00	2,236,905.00	1,147,007.60	2,236,905.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	357,350.00	367,041.00	175,244.64	367,041.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	231,892.00	233,538.00	136,218.21	233,538.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,498,561.00	2,837,484.00	1,458,470.45	2,837,484.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	966,007.00	1,077,087.00	515,358.83	1,077,087.00	0.00	0.0%
Classified Support Salaries		2200	113,673.00	128,714.00	90,034.57	128,714.00	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	15,619.00	15,749.00	14,706.52	15,749.00	0.00	0.0%
Other Classified Salaries		2900	66,300.00	76,500.00	46,452.50	76,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,161,599.00	1,298,050.00	666,552.42	1,298,050.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	386,984.00	465,797.00	233,816.95	465,797.00	0.00	0.0%
PERS		3201-3202	142,766.00	169,542.00	96,232.71	169,542.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	125,700.00	137,659.00	71,866.13	137,659.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	525,050.00	585,620.00	347,644.02	585,620.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,867.00	2,120.00	1,051.72	2,120.00	0.00	0.0%
Workers' Compensation		3601-3602	56,183.00	62,295.00	32,916.22	62,295.00	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			1,238,550.00	1,423,033.00	783,527.75	1,423,033.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	172,345.00	196,699.00	19,316.01	192,709.00	3,990.00	2.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	368,295.00	1,531,380.00	369,414.37	1,527,375.00	4,005.00	0.3%
Noncapitalized Equipment		4400	6,170.00	22,733.00	218,490.05	22,733.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			546,810.00	1,750,812.00	607,220.43	1,742,817.00	7,995.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	123,225.00	76,613.00	5,255.06	76,613.00	0.00	0.0%
Travel and Conferences		5200	54,158.00	10,370.00	1,505.36	11,990.00	(1,620.00)	-15.6%
Dues and Memberships		5300	310.00	310.00	99.00	410.00	(100.00)	-32.3%
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	53,619.00	53,619.00	145,409.63	53,619.00	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	54,663.00	260,819.00	218,132.95	267,699.00	(6,880.00)	-2.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			285,975.00	401,731.00	370,402.00	410,331.00	(8,600.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	89,050.00	89,050.00	0.00	89,050.00	0.00	0.0%
Payments to County Offices		7142	266,891.00	258,001.00	0.00	258,001.00	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 Transfers	All Other	7221-7223	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)			355,941.00	347,051.00	0.00	347,051.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	19,667.00	26,022.00	0.00	25,972.00	50.00	0.2%
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			19,667.00	26,022.00	0.00	25,972.00	50.00	0.2%
TOTAL, EXPENDITURES			6,107,103.00	8,084,183.00	3,886,173.05	8,084,738.00	(555.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,991,703.00	1,802,777.00	0.00	1,803,332.00	555.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,991,703.00	1,802,777.00	0.00	1,803,332.00	555.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,991,703.00	1,802,777.00	0.00	1,803,332.00	(555.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	595,689.00	797,874.00	459,545.08	885,687.00	87,813.00	11.0%
3) Other State Revenue		8300-8599	47,910.00	66,697.00	38,311.45	66,697.00	0.00	0.0%
4) Other Local Revenue		8600-8799	393,270.00	10,317.00	1,874.17	10,317.00	0.00	0.0%
5) TOTAL REVENUES			1,036,869.00	874,888.00	499,730.70	962,701.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	458,226.00	462,738.00	297,173.34	502,236.00	(39,498.00)	-8.5%
3) Employee Benefits		3000-3999	142,529.00	131,481.00	91,157.38	146,245.00	(14,764.00)	-11.2%
4) Books and Supplies		4000-4999	397,685.00	397,685.00	194,454.27	397,685.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,430.00	42,930.00	15,377.42	42,930.00	0.00	0.0%
6) Capital Outlay		6000-6999	285,000.00	270,000.00	0.00	270,000.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,383,870.00	1,354,834.00	598,182.41	1,409,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(347,021.00)	(479,946.00)	(98,431.71)	(446,395.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	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			10,000.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,021.00)	(479,946.00)	(98,431.71)	(446,395.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,120,673.74	1,120,673.74		1,120,673.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,120,673.74	1,120,673.74		1,120,673.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,120,673.74	1,120,673.74		1,120,673.74		
2) Ending Balance, June 30 (E + F1e)			783,652.74	640,727.74		674,278.74		
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			783,652.74	640,727.74		674,278.74		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	595,669.00	797,874.00	459,545.08	885,687.00	87,813.00	11.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			595,669.00	797,874.00	459,545.08	885,687.00	87,813.00	11.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	47,910.00	66,697.00	38,311.45	66,697.00	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			47,910.00	66,697.00	38,311.45	66,697.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	375,000.00	47.00	46.76	47.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,000.00	10,000.00	1,672.45	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	270.00	270.00	154.96	270.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			393,270.00	10,317.00	1,874.17	10,317.00	0.00	0.0%
TOTAL, REVENUES			1,036,849.00	874,888.00	499,730.70	962,701.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	348,466.00	346,040.00	224,870.85	381,538.00	(35,498.00)	-10.3%
Classified Supervisors' and Administrators' Salaries		2300	71,560.00	78,498.00	45,226.02	78,498.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	38,200.00	38,200.00	27,076.47	42,200.00	(4,000.00)	-10.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			458,226.00	462,738.00	297,173.34	502,236.00	(39,498.00)	-8.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,599.00	39,880.00	33,571.08	39,880.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,824.00	27,567.00	21,064.88	40,062.00	(12,495.00)	-45.3%
Health and Welfare Benefits		3401-3402	53,080.00	58,229.00	31,771.30	58,229.00	0.00	0.0%
Unemployment Insurance		3501-3502	217.00	200.00	146.71	286.00	(86.00)	-43.0%
Workers' Compensation		3601-3602	7,809.00	5,605.00	4,603.41	7,788.00	(2,183.00)	-38.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			142,529.00	131,481.00	91,157.38	146,245.00	(14,764.00)	-11.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	55,060.00	55,060.00	14,211.68	55,060.00	0.00	0.0%
Noncapitalized Equipment		4400	13,000.00	13,000.00	17,078.40	13,000.00	0.00	0.0%
Food		4700	329,625.00	329,625.00	163,164.19	329,625.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			397,685.00	397,685.00	194,454.27	397,685.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,750.00	1,750.00	0.00	1,750.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	244.75	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,100.00	3,100.00	1,690.00	3,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,700.00	15,700.00	3,778.67	15,700.00	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	28,880.00	21,880.00	9,664.00	21,880.00	0.00	0.0%
Communications		5900	500.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,430.00	42,930.00	15,377.42	42,930.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	285,000.00	270,000.00	0.00	270,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			285,000.00	270,000.00	0.00	270,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,383,870.00	1,354,834.00	598,162.41	1,409,096.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	10,000.00	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			10,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	586,465.74
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reim	87,813.00
Total, Restricted Balance		<u>674,278.74</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,640.00	103,640.00	245,840.93	311,115.00	207,475.00	200.2%
5) TOTAL REVENUES			103,640.00	103,640.00	245,840.93	311,115.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,691.00	36,346.00	23,764.70	36,346.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,633.00	24,316.00	6,042.11	24,316.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	16,954.00	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	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			214,424.00	163,762.00	46,760.81	163,762.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,784.00)	(60,122.00)	199,080.12	147,353.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers in		8900-8929	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	0.00	300,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,216.00	239,878.00	199,080.12	447,353.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,611,814.31	2,611,814.31		2,611,814.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,611,814.31	2,611,814.31		2,611,814.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,611,814.31	2,611,814.31		2,611,814.31		
2) Ending Balance, June 30 (E + F1e)			2,801,030.31	2,851,692.31		3,059,167.31		
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			206,730.97	206,730.97		206,730.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			2,594,299.34	2,644,961.34		2,852,436.34		
1-Time Mandate Revenue 2017-18	0000	9780	430,360.00					
1-Time Mandate Revenue 2018-19	0000	9780	530,557.00					
LCAP Supplemental Ending Balance 2017-18	0000	9780	332,727.00					
LCAP Supplemental Ending Balance 2018-19	0000	9780	320,185.00					
Other Assignments			980,470.34					
1-Time Mandate Revenue 2017-18	0000	9780		430,360.00				
1-Time Mandate Revenue 2018-19	0000	9780		530,557.00				
LCAP Supplemental Ending Balance 2017-18	0000	9780		332,727.00				
LCAP Supplemental Ending Balance 2018-19	0000	9780		320,186.00				
Other Assignments				1,031,131.34				
1-Time Mandate Revenue 2017-18	0000	9780				430,360.00		
1-Time Mandate Revenue 2018-19	0000	9780				530,557.00		
LCAP Supplemental Ending Balance 2017-18	0000	9780				332,727.00		
LCAP Supplemental Ending Balance 2018-19	0000	9780				320,186.00		
LCAP Supplemental Ending Balance 2019-20	0000	9780				282,192.00		
Other Assignments						956,394.34		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	63,140.00	63,140.00	34,013.81	63,140.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,500.00	40,500.00	4,354.12	40,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	207,473.00	207,475.00	207,475.00	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			103,640.00	103,640.00	245,840.93	311,115.00	207,475.00	200.2%
TOTAL, REVENUES			103,640.00	103,640.00	245,840.93	311,115.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	72,691.00	36,346.00	23,764.70	36,346.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,691.00	36,346.00	23,764.70	36,346.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	14,776.00	7,388.00	259.39	7,388.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,451.00	2,726.00	1,817.99	2,726.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,230.00	8,614.00	0.00	8,614.00	0.00	0.0%
Unemployment Insurance		3501-3502	36.00	18.00	11.88	18.00	0.00	0.0%
Workers' Compensation		3601-3602	1,140.00	570.00	368.11	570.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	5,000.00	3,584.74	5,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,633.00	24,316.00	6,042.11	24,316.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	16,954.00	50,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	16,954.00	50,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			214,424.00	163,762.00	46,760.81	163,762.00		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	206,730.97
Total, Restricted Balance		<u>206,730.97</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	15,143.93	50,000.00	0.00	0.0%
5) TOTAL REVENUES			50,000.00	50,000.00	15,143.93	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,308.00	74,772.00	43,617.00	74,772.00	0.00	0.0%
3) Employee Benefits		3000-3899	31,456.00	32,018.00	18,837.38	32,018.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	963.03	3,300.00	(3,300.00)	New
5) Services and Other Operating Expenditures		5000-5999	400,000.00	558,053.00	264,728.50	581,053.00	(23,000.00)	-4.1%
6) Capital Outlay		6000-6999	6,800,000.00	7,959,110.00	7,491,714.92	10,210,265.00	(2,251,155.00)	-28.3%
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			7,104,764.00	8,623,953.00	7,819,880.83	10,901,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,054,764.00)	(8,573,953.00)	(7,804,716.90)	(10,851,408.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	34,000,000.00	34,000,000.00	34,000,000.00	0.00	0.0%
b) Uses		7830-7699	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	34,000,000.00	34,000,000.00	34,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,054,764.00)	25,426,047.00	26,195,283.10	23,148,592.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,672,578.06	9,672,578.06		9,672,578.06	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)			9,672,578.06	9,672,578.06		9,672,578.06		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,672,578.06	9,672,578.06		9,672,578.06		
2) Ending Balance, June 30 (E + F1e)			2,617,814.06	35,098,625.06		32,821,170.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	2,617,814.06	35,098,625.06		32,821,170.06		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	15,143.93	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	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			50,000.00	50,000.00	15,143.93	50,000.00	0.00	0.0%
TOTAL REVENUES			50,000.00	50,000.00	15,143.93	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	73,308.00	74,772.00	43,617.00	74,772.00	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			73,308.00	74,772.00	43,617.00	74,772.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	15,175.00	15,478.00	9,028.74	15,478.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,608.00	5,720.00	3,336.70	5,720.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,500.00	9,624.00	5,774.46	9,624.00	0.00	0.0%
Unemployment Insurance		3501-3502	37.00	37.00	21.84	37.00	0.00	0.0%
Workers' Compensation		3601-3602	1,136.00	1,159.00	675.64	1,159.00	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			31,456.00	32,018.00	18,837.38	32,018.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	963.03	3,300.00	(3,300.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	963.03	3,300.00	(3,300.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	290,373.00	165,373.00	290,373.00	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	157,600.00	85,035.50	160,600.00	(3,000.00)	-1.9%
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	110,080.00	0.00	110,080.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	400,000.00	0.00	14,320.00	20,000.00	(20,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400,000.00	558,053.00	264,728.50	581,053.00	(23,000.00)	-4.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	68,057.12	70,000.00	(70,000.00)	New
Land Improvements		6170	1,300,000.00	3,000.00	2,198.96	3,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,300,000.00	7,955,160.00	7,420,110.40	10,135,885.00	(2,180,725.00)	-27.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	950.00	1,348.44	1,380.00	(430.00)	-45.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			6,600,000.00	7,959,110.00	7,491,714.92	10,210,265.00	(2,251,155.00)	-28.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			7,104,764.00	8,623,953.00	7,819,860.83	10,901,408.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	33,900,000.00	33,900,000.00	33,900,000.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	34,000,000.00	34,000,000.00	34,000,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	34,000,000.00	34,000,000.00	34,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,165.00	63,165.00	2,430.06	63,165.00	0.00	0.0%
5) TOTAL, REVENUES			63,165.00	63,165.00	2,430.06	63,165.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	110,000.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	27,840.00	300,000.00	10,765.29	300,000.00	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			147,840.00	300,000.00	10,765.29	300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,675.00)	(236,835.00)	(8,335.23)	(236,835.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (G + D4)			(64,675.00)	(236,835.00)	(8,335.23)	(236,835.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,472,592.85	1,472,592.85		1,472,592.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,472,592.85	1,472,592.85		1,472,592.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,472,592.85	1,472,592.85		1,472,592.85		
2) Ending Balance, June 30 (E + F1e)			1,387,917.85	1,235,757.85		1,235,757.85		
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	112,328.62	112,328.62		112,328.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,275,589.23	1,123,429.23		1,123,429.23		
Jordan Growth Building	0000	9780	1,160,177.81					
Other Assignments	0000	9780	115,411.42					
Jordan Growth Building	0000	9780		973,429.23				
Other Assignments	0000	9780		150,000.00				
Jordan Growth Building	0000	9780				973,429.23		
Other Assignments	0000	9780				150,000.00		
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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,165.00	27,165.00	2,430.06	27,165.00	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	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			63,165.00	63,165.00	2,430.06	63,165.00	0.00	0.0%
TOTAL REVENUES			63,165.00	63,165.00	2,430.06	63,165.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	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			10,000.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,000.00	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			110,000.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	300,000.00	0.00	300,000.00	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	27,840.00	0.00	10,765.29	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,840.00	300,000.00	10,765.29	300,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			147,840.00	300,000.00	10,765.29	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	112,328.62
Total, Restricted Balance		<u>112,328.62</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	819,410.00	815,265.00	187,448.22	815,265.00	0.00	0.0%
5) TOTAL REVENUES			819,410.00	815,265.00	187,448.22	815,265.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,795.00	10,503.00	6,104.76	10,503.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,288.00	3,826.00	2,012.95	3,826.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,500.00	28,500.00	0.00	28,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	375,260.00	250,000.00	59,378.34	250,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	288,000.00	0.00	9,078.00	10,000.00	(10,000.00)	New
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			704,843.00	292,829.00	76,575.05	302,829.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			114,567.00	522,436.00	110,873.17	512,436.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	0.00	(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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(185,433.00)	222,436.00	110,873.17	212,436.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,309,477.38	9,309,477.38		9,309,477.38	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)			9,309,477.38	9,309,477.38		9,309,477.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,309,477.38	9,309,477.38		9,309,477.38		
2) Ending Balance, June 30 (E + F1e)			9,124,044.38	9,531,913.38		9,521,913.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,124,044.38	9,531,913.38		9,521,913.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	699,410.00	695,265.00	172,010.13	695,265.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	15,438.09	120,000.00	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			819,410.00	815,265.00	187,448.22	815,265.00	0.00	0.0%
TOTAL REVENUES			819,410.00	815,265.00	187,448.22	815,265.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,795.00	10,503.00	6,104.76	10,503.00	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			9,795.00	10,503.00	6,104.76	10,503.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,932.00	2,174.00	1,263.73	2,174.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	569.00	803.00	243.15	803.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	625.00	681.00	408.54	681.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	5.00	3.01	5.00	0.00	0.0%
Workers' Compensation		3601-3602	158.00	163.00	94.52	163.00	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			3,288.00	3,826.00	2,012.95	3,826.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,500.00	28,500.00	0.00	28,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			28,500.00	28,500.00	0.00	28,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	266,260.00	150,000.00	59,378.34	150,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			375,260.00	250,000.00	59,378.34	250,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,000.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	235,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	9,079.00	10,000.00	(10,000.00)	New
Equipment Replacement		6500	15,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			288,000.00	0.00	9,079.00	10,000.00	(10,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			704,843.00	292,829.00	76,575.05	302,829.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.00	(300,000.00)		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,055.72	3,055.72	3,055.72	3,055.72	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,055.72	3,055.72	3,055.72	3,055.72	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	5.10	5.10	5.10	5.10	0.00	0%
b. Special Education-Special Day Class	1.00	1.00	1.00	1.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.09	0.09	0.09	0.09	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.19	6.19	6.19	6.19	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,061.91	3,061.91	3,061.91	3,061.91	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Rev. Only)													
	January	February	March	April	May	June	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF: (Enter Month Name)														
A. BEGINNING CASH														
B. RECEIPTS														
LCOFF/Revenue Limit Sources														
Principal Apportionment	8010-8019	1,451,828.00	(1,452,551.00)	2,098,344.00	2,271,378.00	1,075,573.00	2,098,344.00	2,098,344.00	2,098,344.00	2,098,344.00	2,098,344.00	2,098,344.00	1,075,573.00	538,273.00
Property Taxes	8020-8079	166,655.00	215,109.00	8,486.00	92,177.00	65,397.00	8,486.00	2,174,967.00	2,174,967.00	2,174,967.00	2,174,967.00	2,174,967.00	2,810,707.00	455,255.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	40,925.00	1,489,072.00	20,970.00	17,213.00	1,489,072.00	190,328.00	190,328.00	190,328.00	190,328.00	190,328.00	79,545.00	210,265.00
Other State Revenue	8300-8599	0.00	0.00	233,514.00	0.00	98,333.00	164,945.00	164,945.00	164,945.00	164,945.00	164,945.00	164,945.00	0.00	0.00
Other Local Revenue	8600-8799	15,390.00	(8,220.00)	9.00	974.00	107,493.00	2,804.00	2,804.00	2,804.00	2,804.00	2,804.00	2,804.00	389,648.00	816,428.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,633,873.00	(1,204,737.00)	3,829,425.00	2,385,499.00	1,364,009.00	4,651,388.00	4,651,388.00	4,651,388.00	4,651,388.00	4,651,388.00	4,651,388.00	4,355,473.00	2,020,221.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	161,423.00	1,371,117.00	1,387,946.00	1,371,108.00	1,354,729.00	1,335,063.00	1,381,677.00	1,381,677.00	1,381,677.00	1,381,677.00	1,381,677.00	1,381,677.00	1,407,427.00
Classified Salaries	2000-2999	193,530.00	359,130.00	426,700.00	425,598.00	490,331.00	439,003.00	421,547.00	421,547.00	421,547.00	421,547.00	421,547.00	421,547.00	450,030.00
Employee Benefits	3000-3999	107,640.00	752,544.00	768,928.00	764,542.00	779,539.00	764,259.00	772,737.00	772,737.00	772,737.00	772,737.00	772,737.00	772,737.00	795,224.00
Books and Supplies	4000-4999	16,290.00	40,797.00	250,742.00	202,387.00	117,950.00	36,540.00	89,121.00	89,121.00	89,121.00	89,121.00	89,121.00	89,121.00	213,305.00
Services	5000-5999	217,514.00	504,833.00	178,267.00	131,390.00	145,773.00	(12,854.00)	61,674.00	61,674.00	61,674.00	61,674.00	61,674.00	61,674.00	98,439.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	48,180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	(1,939.00)	2,690.00	4,841.00	4,841.00	4,841.00	4,841.00	4,841.00	4,841.00	4,841.00	4,841.00	4,841.00	4,841.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		694,458.00	3,031,111.00	3,017,424.00	2,899,866.00	2,941,543.00	2,566,852.00	2,731,597.00	2,731,597.00	2,731,597.00	2,731,597.00	2,731,597.00	2,731,597.00	2,964,425.00
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	776,665.00	2,386,954.00	139,487.00	481,621.00	613,139.00	0.00	24,355.00	24,355.00	24,355.00	24,355.00	24,355.00	24,355.00	24,355.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		776,665.00	2,386,954.00	139,487.00	481,621.00	613,139.00	0.00	24,355.00	24,355.00	24,355.00	24,355.00	24,355.00	24,355.00	24,355.00
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599	767,734.00	245,830.00	(126,746.00)	1,170,617.00	(35,908.00)	7,509.00	(84,135.85)	(84,135.85)	(84,135.85)	(84,135.85)	(84,135.85)	(84,135.85)	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		767,734.00	245,830.00	(126,746.00)	1,170,617.00	(35,908.00)	7,509.00	(84,135.85)	(84,135.85)	(84,135.85)	(84,135.85)	(84,135.85)	(84,135.85)	0.00
Nonoperating														
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		8,931.00	2,141,124.00	266,233.00	(688,986.00)	649,047.00	(7,509.00)	108,490.85	108,490.85	108,490.85	108,490.85	108,490.85	108,490.85	0.00
E. NET INCREASE/DECREASE (B - C + D)		948,346.00	(2,094,724.00)	1,078,234.00	(1,203,363.00)	(926,287.00)	2,057,027.00	1,732,366.85	1,732,366.85	1,732,366.85	1,732,366.85	1,732,366.85	1,732,366.85	(944,204.00)
F. ENDING CASH (A + E)		8,080,889.00	5,986,165.00	7,064,399.00	5,861,036.00	4,932,749.00	6,989,776.00	8,722,142.85	8,722,142.85	8,722,142.85	8,722,142.85	8,722,142.85	8,722,142.85	7,777,938.85
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

Object	Actuals Through the Month of (Enter Month Name)						Adjustments	TOTAL	BUDGET
	January	February	March	April	May	June			
A. BEGINNING CASH			7,777,938.85	5,966,190.85	4,567,066.85	4,591,781.85			
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS			1,293,229.00	1,654,450.00	3,242,735.00	3,090,458.00	6,167,797.00	0.00	34,463,820.00
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS			3,104,977.00	3,053,574.00	3,218,020.00	3,086,369.00	6,511,860.00	0.00	33,941,876.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	4,422,221.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL			0.00	0.00	0.00	1,674,845.00	0.00	0.00	3,619,745.15
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	(1,674,845.00)	0.00	0.00	802,475.85
E. NET INCREASE/DECREASE (B - C + D)			(1,811,748.00)	(1,399,124.00)	24,715.00	(1,670,756.00)	5,535,937.00	0.00	1,324,419.85
F. ENDING CASH (A + E)			5,966,190.85	4,567,066.85	4,591,781.85	2,921,025.85			521,923.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									8,456,962.85

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)											
		January	July	August	September	October	November	December	January	February			
A. BEGINNING CASH		2,921,025.85	4,242,453.85	3,039,867.85	3,211,663.85	2,527,785.85	1,736,454.85	3,022,457.85	4,329,054.85				
B. RECEIPTS													
LCOFF/Revenue Limit Sources													
Principal Apportionment		614,863.00	2,129,524.00	1,106,753.00	1,106,753.00	1,106,753.00	2,129,524.00	1,106,753.00	1,106,753.00				
Property Taxes		166,655.00	215,109.00	8,486.00	104,396.00	72,431.00	2,069,603.00	2,774,738.00	462,279.00				
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Federal Revenue		0.00	40,925.00	63,919.00	20,970.00	17,213.00	0.00	0.00	0.00				
Other State Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Other Local Revenue		15,390.00	0.00	0.00	974.00	107,493.00	41,482.00	428,174.00	816,428.00				
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS		796,908.00	870,897.00	2,201,929.00	1,233,083.00	1,402,223.00	4,240,609.00	4,309,665.00	2,595,725.00				
C. DISBURSEMENTS													
Certificated Salaries		161,423.00	1,371,117.00	1,387,846.00	1,371,108.00	1,354,729.00	1,407,420.00	1,392,739.00	1,407,427.00				
Classified Salaries		200,000.00	375,000.00	426,700.00	425,498.00	446,930.00	446,930.00	450,030.00	450,030.00				
Employee Benefits		110,000.00	790,950.00	790,950.00	790,950.00	790,950.00	790,950.00	790,950.00	790,950.00				
Books and Supplies		17,290.00	40,795.00	250,742.00	202,387.00	107,531.00	195,088.00	212,917.00	213,305.00				
Services		217,514.00	504,833.00	178,267.00	131,390.00	140,869.00	114,218.00	156,432.00	98,439.00				
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Other Outgo		0.00	0.00	4,841.00	4,841.00	4,841.00	0.00	0.00	0.00				
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL DISBURSEMENTS		706,227.00	3,082,896.00	3,039,346.00	2,926,174.00	2,845,850.00	2,954,606.00	3,003,068.00	2,960,151.00				
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury		1,230,747.00	1,009,213.00	1,009,213.00	1,009,213.00	652,296.00							
Accounts Receivable													
Due From Other Funds													
Stores													
Prepaid Expenditures													
Other Current Assets													
Deferred Outflows of Resources													
SUBTOTAL		0.00	1,230,747.00	1,009,213.00	1,009,213.00	652,296.00	0.00	0.00	0.00				
Liabilities and Deferred Inflows													
Accounts Payable													
Due To Other Funds													
Current Loans													
Unearned Revenues													
Deferred Inflows of Resources													
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Nonoperating													
Suspense Clearing													
TOTAL BALANCE SHEET ITEMS		0.00	1,230,747.00	1,009,213.00	1,009,213.00	652,296.00	0.00	0.00	0.00				
E. NET INCREASE/DECREASE (B - C + D)		1,321,428.00	(1,202,586.00)	171,796.00	(683,878.00)	(791,331.00)	1,286,003.00	1,306,597.00	(364,426.00)				
F. ENDING CASH (A + E)		4,242,453.85	3,039,867.85	3,211,663.85	2,527,785.85	1,736,454.85	3,022,457.85	4,329,054.85	3,964,628.85				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET		
		January	February	March	April	May	June	July	August	September	October
A. BEGINNING CASH		3,964,628.85	3,066,005.85	2,591,450.85	3,724,037.85						
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	2,129,524.00	1,106,753.00	1,106,753.00	2,129,524.00			16,388,340.00			
Property Taxes	8020-8079	37,281.00	1,141,850.00	3,014,399.00	974,620.00			11,041,837.00			
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00			
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00			143,027.00			
Other State Revenue	8300-8599	0.00	219,943.00	146,440.00	219,943.00	700,000.00		1,594,924.00			
Other Local Revenue	8600-8799	37,693.00	101,737.00	83,036.00	866,301.00			2,518,708.00			
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00			
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00			
TOTAL RECEIPTS		2,204,498.00	2,570,283.00	4,350,628.00	4,210,388.00	700,000.00	0.00	31,686,836.00	0.00		
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	1,409,558.00	1,507,104.00	1,395,776.00	1,366,662.00			15,532,899.00			
Classified Salaries	2000-2999	450,030.00	450,035.00	450,035.00	409,430.00			4,980,648.00			
Employee Benefits	3000-3999	790,950.00	790,950.00	790,950.00	415,400.00			8,434,900.00			
Books and Supplies	4000-4999	262,548.00	200,019.00	499,803.00	272,616.00			2,475,042.00			
Services	5000-5999	190,035.00	96,730.00	81,477.00	295,789.00			2,205,993.00			
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00			
Other Outgo	7000-7499	0.00	0.00	0.00	387,169.00			401,692.00			
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	(50,000.00)			(50,000.00)			
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00			
TOTAL DISBURSEMENTS		3,103,121.00	3,044,838.00	3,218,041.00	3,097,056.00	0.00	0.00	33,981,174.00	0.00		
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not In Treasury	9111-9199							0.00			
Accounts Receivable	9200-9299							4,910,682.00			
Due From Other Funds	9310							0.00			
Stores	9320							0.00			
Prepaid Expenditures	9330							0.00			
Other Current Assets	9340							0.00			
Deferred Outflows of Resources	9490							0.00			
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,910,682.00			
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599							0.00			
Due To Other Funds	9610							0.00			
Current Loans	9640							0.00			
Unearned Revenues	9650							0.00			
Deferred Inflows of Resources	9690							0.00			
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Nonoperating											
Suspense Clearing	9910							0.00			
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
E. NET INCREASE/DECREASE (B - C + D)		(898,623.00)	(474,555.00)	1,132,587.00	1,113,332.00	700,000.00	0.00	4,910,682.00	0.00		
F. ENDING CASH (A + E)		3,066,005.85	2,591,450.85	3,724,037.85	4,837,369.85			5,537,369.85			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

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	33,941,896.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,150,150.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	48,180.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				48,180.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	446,395.00
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)				31,189,961.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		3,061.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,186.44
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.)	29,303,129.70	9,569.74
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)	29,303,129.70	9,569.74
B. Required effort (Line A.2 times 90%)	26,372,816.73	8,612.77
C. Current year expenditures (Line I.E and Line II.B)	31,189,961.00	10,186.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,040,168.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,590,312.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.77%

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. **Entry required**

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)	1,002,918.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	151,245.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	123,386.22
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)	1,277,549.22
9. Carry-Forward Adjustment (Part IV, Line F)	(198,926.15)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,078,623.07

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,909,332.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,695,266.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,592,333.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	811,561.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,149,457.78
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	759,471.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	32,917,920.78

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)	3.88%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.28%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,277,549.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>54,207.95</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.65%) 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 (4.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.85%) times Part III, Line B19); zero if positive	<u>(198,926.15)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(198,926.15)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.28%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-99,463.08) is applied to the current year calculation and the remainder (\$-99,463.07) is deferred to one or more future years:	<u>3.58%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-66,308.72) is applied to the current year calculation and the remainder (\$-132,617.43) is deferred to one or more future years:	<u>3.68%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(198,926.15)</u>

Approved indirect cost rate: 4.65%
Highest rate used in any program: 4.85%

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	419,530.00	20,355.00	4.85%
01	4127	53,170.00	1,067.00	2.01%
01	4203	42,215.00	600.00	1.42%
01	9010	85,150.00	3,950.00	4.64%
13	5310	1,089,096.00	50,000.00	4.59%

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,040,168.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,590,312.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.77%

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. Entry required

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)	1,002,918.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	151,245.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	123,386.22
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)	1,277,549.22
9. Carry-Forward Adjustment (Part IV, Line F)	(198,926.15)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,078,623.07

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,909,332.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,695,266.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,592,333.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	811,561.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,149,457.78
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	759,471.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	32,917,920.78

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)	3.88%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.28%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,277,549.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>54,207.95</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.65%) 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 (4.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.85%) times Part III, Line B19); zero if positive	<u>(198,926.15)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(198,926.15)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.28%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-99,463.08) is applied to the current year calculation and the remainder (\$-99,463.07) is deferred to one or more future years:	<u>3.58%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-66,308.72) is applied to the current year calculation and the remainder (\$-132,617.43) is deferred to one or more future years:	<u>3.68%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(198,926.15)</u>

Approved indirect cost rate: 4.65%
Highest rate used in any program: 4.85%

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	419,530.00	20,355.00	4.85%
01	4127	53,170.00	1,067.00	2.01%
01	4203	42,215.00	600.00	1.42%
01	9010	85,150.00	3,950.00	4.64%
13	5310	1,089,096.00	50,000.00	4.59%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,343,962.00	3.72%	28,359,962.00	2.57%	29,087,962.00
2. Federal Revenues	8100-8299	3,225,575.00	-65.35%	1,117,575.00	0.00%	1,117,575.00
3. Other State Revenues	8300-8599	1,338,309.00	0.00%	1,338,309.00	0.00%	1,338,309.00
4. Other Local Revenues	8600-8799	2,555,973.00	0.00%	2,555,973.00	0.00%	2,555,973.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		34,463,819.00	-3.17%	33,371,819.00	2.18%	34,099,819.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,533,003.00		15,783,003.00
b. Step & Column Adjustment				300,000.00		519,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,000.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,533,003.00	1.61%	15,783,003.00	2.97%	16,252,003.00
2. Classified Salaries						
a. Base Salaries				4,998,724.00		5,207,724.00
b. Step & Column Adjustment				305,000.00		298,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(96,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,998,724.00	4.18%	5,207,724.00	5.72%	5,505,724.00
3. Employee Benefits	3000-3999	8,373,564.00	2.91%	8,617,564.00	3.01%	8,876,564.00
4. Books and Supplies	4000-4999	2,496,530.00	-67.57%	809,713.00	-6.18%	759,713.00
5. Services and Other Operating Expenditures	5000-5999	2,139,452.00	-12.44%	1,873,269.00	13.13%	2,119,269.00
6. Capital Outlay	6000-6999	48,180.00	0.00%	48,180.00	0.00%	48,180.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	402,443.00	0.00%	402,443.00	0.00%	402,443.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,000.00)	0.00%	(50,000.00)	0.00%	(50,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,941,896.00	-3.68%	32,691,896.00	3.74%	33,913,896.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		521,923.00		679,923.00		185,923.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,763,293.54		9,285,216.54		9,965,139.54
2. Ending Fund Balance (Sum lines C and D1)		9,285,216.54		9,965,139.54		10,151,062.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	0.00		11,244.30		22,490.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,983,471.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,292,858.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,998,887.54		9,953,895.24		10,128,572.24
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,285,216.54		9,965,139.54		10,151,062.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,292,858.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,998,889.24		9,953,895.24		10,128,572.24
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.70)		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)		6,291,745.54		9,953,895.24		10,128,572.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.54%		30.45%		29.87%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
<u>NOC SELPA</u>						
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)						
		3,055.72		3,052.91		3,032.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,941,896.00		32,691,896.00		33,913,896.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		33,941,896.00		32,691,896.00		33,913,896.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,018,256.88		980,756.88		1,017,416.88
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)		1,018,256.88		980,756.88		1,017,416.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,343,962.00	3.72%	28,359,962.00	2.57%	29,087,962.00
2. Federal Revenues	8100-8299	38,185.00	0.00%	38,185.00	0.00%	38,185.00
3. Other State Revenues	8300-8599	588,555.00	0.00%	588,555.00	0.00%	588,555.00
4. Other Local Revenues	8600-8799	200,465.00	0.00%	200,465.00	0.00%	200,465.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(1,803,332.00)	0.00%	(1,803,332.00)	0.00%	(1,803,332.00)
6. Total (Sum lines A1 thru A5c)		26,367,835.00	3.85%	27,383,835.00	2.66%	28,111,835.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,695,519.00		12,945,519.00
b. Step & Column Adjustment				300,000.00		519,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(50,000.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,695,519.00	1.97%	12,945,519.00	3.62%	13,414,519.00
2. Classified Salaries						
a. Base Salaries				3,700,674.00		3,909,674.00
b. Step & Column Adjustment				305,000.00		298,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(96,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,700,674.00	5.65%	3,909,674.00	7.62%	4,207,674.00
3. Employee Benefits	3000-3999	6,950,531.00	3.51%	7,194,531.00	3.60%	7,453,531.00
4. Books and Supplies	4000-4999	753,713.00	7.43%	809,713.00	-6.18%	759,713.00
5. Services and Other Operating Expenditures	5000-5999	1,729,121.00	5.73%	1,828,121.00	13.46%	2,074,121.00
6. Capital Outlay	6000-6999	48,180.00	0.00%	48,180.00	0.00%	48,180.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,392.00	0.00%	55,392.00	0.00%	55,392.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,972.00)	0.00%	(75,972.00)	0.00%	(75,972.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,857,158.00	3.32%	26,715,158.00	4.57%	27,937,158.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		510,677.00		668,677.00		174,677.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,774,541.24		9,285,218.24		9,953,895.24
2. Ending Fund Balance (Sum lines C and D1)		9,285,218.24		9,953,895.24		10,128,572.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,983,471.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,292,858.00				
2. Unassigned/Unappropriated	9790	4,998,889.24		9,953,895.24		10,128,572.24
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,285,218.24		9,953,895.24		10,128,572.24

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,292,858.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,998,889.24		9,953,895.24		10,128,572.24
(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)						
		6,291,747.24		9,953,895.24		10,128,572.24
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Section B.1.d shows savings from 2 retirements annually. B.2.d. removes the cost of a retroactive pay raise for CSEA for the 19/20 year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,187,390.00	-66.14%	1,079,390.00	0.00%	1,079,390.00
3. Other State Revenues	8300-8599	749,754.00	0.00%	749,754.00	0.00%	749,754.00
4. Other Local Revenues	8600-8799	2,355,508.00	0.00%	2,355,508.00	0.00%	2,355,508.00
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	1,803,332.00	0.00%	1,803,332.00	0.00%	1,803,332.00
6. Total (Sum lines A1 thru A5c)		8,095,984.00	-26.04%	5,987,984.00	0.00%	5,987,984.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,837,484.00		2,837,484.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,837,484.00	0.00%	2,837,484.00	0.00%	2,837,484.00
2. Classified Salaries						
a. Base Salaries				1,298,050.00		1,298,050.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,298,050.00	0.00%	1,298,050.00	0.00%	1,298,050.00
3. Employee Benefits	3000-3999	1,423,033.00	0.00%	1,423,033.00	0.00%	1,423,033.00
4. Books and Supplies	4000-4999	1,742,817.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	410,331.00	-89.00%	45,148.00	0.00%	45,148.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	347,051.00	0.00%	347,051.00	0.00%	347,051.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	25,972.00	0.00%	25,972.00	0.00%	25,972.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,084,738.00	-26.07%	5,976,738.00	0.00%	5,976,738.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		11,246.00		11,246.00		11,246.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		(11,247.70)		(1.70)		11,244.30
2. Ending Fund Balance (Sum lines C and D1)		(1.70)		11,244.30		22,490.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		11,244.30		22,490.30
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	(1.70)		0.00		0.00
f. Total Components of Ending Fund Balance		(1.70)		11,244.30		22,490.30
(Line D3f must agree with line D2)		(1.70)		11,244.30		22,490.30

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

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	(110,080.00)	0.00	(50,000.00)				
Other Sources/Uses Detail					0.00	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	50,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	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	110,080.00	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	300,000.00		
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 Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	110,080.00	(110,080.00)	50,000.00	(50,000.00)	300,000.00	300,000.00		

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
UNDULICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	351,399.00	0.00	0.00	0.00	209,787.00	1,860,402.00		2,421,588.00
2000-2999	Classified Salaries	38,578.00	0.00	0.00	0.00	105,493.00	1,100,940.00		1,245,011.00
3000-3999	Employee Benefits	154,743.00	0.00	0.00	0.00	97,769.00	1,057,973.00		1,310,485.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	113,303.00		113,303.00
5000-5999	Services and Other Operating Expenditures	4,749.00	0.00	0.00	0.00	0.00	272,055.00		276,804.00
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	549,469.00	0.00	0.00	0.00	413,049.00	4,404,673.00	0.00	5,367,191.00
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 COSTS	549,469.00	0.00	0.00	0.00	413,049.00	4,404,673.00	0.00	5,367,191.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	283,416.00	0.00	0.00	0.00	209,787.00	1,860,402.00		2,353,605.00
2000-2999	Classified Salaries	38,578.00	0.00	0.00	0.00	89,731.00	538,332.00		666,641.00
3000-3999	Employee Benefits	119,793.00	0.00	0.00	0.00	93,048.00	844,821.00		1,057,652.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	27,357.00		27,357.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	254,060.00		254,060.00
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	441,777.00	0.00	0.00	0.00	392,566.00	3,534,972.00	0.00	4,369,315.00
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 8880	441,777.00	0.00	0.00	0.00	392,566.00	3,534,972.00	0.00	4,369,315.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								240,270.00
	TOTAL COSTS								4,609,585.00

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionalized Services (Goal 6050)	Regionalized Program Specialist (Goal 6060)	Special Education, Infants (Goal 6710)	Special Education, Preschool Students (Goal 6730)	Spec. Education, Ages 5-22 (Goal 6760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	209,787.00	0.00		209,787.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	89,731.00	0.00		89,731.00
3000-3999	Employee Benefits	1,655.00	0.00	0.00	0.00	93,048.00	13,120.00		107,823.00
4000-4999	Books and Supplies	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	135,660.00		135,660.00
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	1,655.00	0.00	0.00	0.00	392,566.00	148,780.00	0.00	543,001.00
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	1,655.00	0.00	0.00	0.00	392,566.00	148,780.00	0.00	543,001.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures sector)								
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 6000-5999)								
	TOTAL COSTS								1,563,062.00
									2,346,333.00

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	337,721.09	0.00	0.00	0.00	203,158.56	0.00	1,666,820.90		2,207,700.55
2000-2999	Classified Salaries	35,528.18	0.00	0.00	0.00	119,349.75	0.00	1,073,449.07		1,228,327.00
3000-3999	Employee Benefits	146,940.30	0.00	0.00	0.00	96,309.05	0.00	969,770.71		1,213,020.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	316.73	0.00	60,899.83		61,216.56
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	96,609.43	130,378.18		226,987.61
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	520,189.57	0.00	0.00	0.00	419,134.09	96,609.43	3,901,318.69	0.00	4,937,251.78
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
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	520,189.57	0.00	0.00	0.00	419,134.09	96,609.43	3,901,318.69	0.00	4,937,251.78
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	68,373.05	0.00	0.00	0.00	0.00	0.00	0.00		68,373.05
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	15,349.39	0.00	468,778.69		484,128.08
3000-3999	Employee Benefits	29,001.71	0.00	0.00	0.00	4,454.31	0.00	172,867.10		206,323.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	316.73	0.00	38,938.21		39,254.94
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	30,264.80		30,264.80
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	97,374.76	0.00	0.00	0.00	20,120.43	0.00	710,848.80	0.00	828,343.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	97,374.76	0.00	0.00	0.00	20,120.43	0.00	710,848.80	0.00	828,343.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									67,225.71
										761,118.28

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 6050)	Regionalized Program Specialist (Goal 6060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	289,348.04	0.00	0.00	0.00	203,158.56	0.00	1,866,820.90		2,139,327.50
2000-2999	Classified Salaries	35,528.18	0.00	0.00	0.00	104,000.36	0.00	604,670.38		744,198.92
3000-3999	Employee Benefits	117,938.59	0.00	0.00	0.00	91,854.74	0.00	796,903.61		1,006,696.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	21,961.62		21,961.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	96,609.43	0.00	100,113.38		196,722.81
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	422,814.81	0.00	0.00	0.00	399,013.66	96,609.43	3,190,469.89	0.00	4,108,907.79
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
PCRA	Program Cost Report Allocations (non-add)	963,808.23	0.00	0.00	0.00	0.00	0.00	0.00		963,808.23
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	422,814.81	0.00	0.00	0.00	399,013.66	96,609.43	3,190,469.89	0.00	4,108,907.79
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									67,225.71
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	203,158.56	0.00	0.00		203,158.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	104,000.36	0.00	0.00		104,000.36
3000-3999	Employee Benefits	1,514.00	0.00	0.00	0.00	91,854.74	0.00	12,814.85		106,183.59
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	96,609.43	0.00	0.00		96,609.43
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	1,514.00	0.00	0.00	0.00	399,013.66	96,609.43	12,814.85	0.00	509,951.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	1,514.00	0.00	0.00	0.00	399,013.66	96,609.43	12,814.85	0.00	509,951.94
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									67,225.71
	TOTAL COSTS									1,634,124.00
										2,211,301.65

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

SELPA: North Orange (MM)

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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: North Orange (MM)

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].

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

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

SELPA: North Orange (MM)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	5,367,191.00		
b. Less: Expenditures paid from federal sources	757,606.00		
c. Expenditures paid from state and local sources	4,609,585.00	5,159,941.73	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,159,941.73	
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	4,609,585.00	5,159,941.73	(550,356.73)

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

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	5,367,191.00		
b. Less: Expenditures paid from federal sources	757,606.00		
c. Expenditures paid from state and local sources	4,609,585.00	515,941.73	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		515,941.73	
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	4,609,585.00	515,941.73	
d. Special education unduplicated pupil count	408.00	408.00	
e. Per capita state and local expenditures (A2c/A2d)	11,298.00	1,264.56	10,033.44

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: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	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	2,346,333.00	2,211,301.65	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,211,301.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,346,333.00	2,211,301.65	135,031.35

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 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,346,333.00	2,211,301.65	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,211,301.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,346,333.00	2,211,301.65	
b. Special education unduplicated pupil count	408	408	
c. Per capita local expenditures (B2a/B2b)	5,750.82	5,419.86	330.96

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.

Andrea Reynolds
Contact Name

562-943-0211
Telephone Number

Assistant Superintendent of Administrative Services
Title

areynolds@ljsd.org
Email Address

SACS2020ALL Financial Reporting Software - 2020.2.0
2/24/2021 3:28:35 PM

19-64766-0000000

Second Interim
2020-21 Projected Totals
Technical Review Checks

Lowell Joint Elementary

Los Angeles 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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
-----------------------------	----------	--------	-------

01-3220-0-0000-0000-9791	3220	9791	-349,248.41
--------------------------	------	------	-------------

Explanation: Expenditures for this Resource were allowed in the 2019-20 Fiscal Year however revenue was not received until the 2020-21 Fiscal Year.

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

8980) must net to zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and

Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

EXPORT CHECKS

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

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

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

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

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

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

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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data 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.