









2020-2021

First Interim

December 9, 2020

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Services

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Berkeley Unified School District
2020-21 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2020
Presented December 9, 2020

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th.

The district First Interim indicates the District has a positive certification, which means the District will meet its financial obligations and has a balanced budget for the current and two subsequent years.

The budget adopted by the District in June 2020, was based on the Governor's May Revise projections, which required the District to implement significant budget reductions to balance the budget. The First Interim Budget is based on the Governor's Enacted Budget which provided a significant increase in revenue, which required rescission of most of the budget reductions included in the District's adopted budget. At the First Interim, revenue increases of \$7.5 million and expenditure increases of \$6 million were attributed to the budget changes in the Governor's May Revise and Enacted budget.

In addition to the budget assumptions in the Governor's budget, the District also relies on the California County Superintendent's Business and Administration Steering Committee's (BASC) Common Message which include the following guidance.

First Interim Report Key Guidance

On September 18, 2020 the Governor signed Senate Bill (SB) 820, an Education Trailer Bill, which made technical changes to provisions of SB 98 and the budget. Changes include growth funding based on a proxy of Average Daily Attendance (ADA), Learning Loss Mitigation (LLM) extensions for Governor's Emergency Education Relief (GEER) and general fund apportionments, exclusion of Coronavirus Aid, Relief and Economic Security (CARES) Act funding from Routine Restricted Maintenance contribution (EC 17070.75), and requirement to update the Budget Overview for Parents template to reflect alignment with 2021 Learning Continuity and Attendance Plan and 2019-20 Local Control and Accountability Plan (LCP) increased or improved expenditures.

While the Governor still seeks support from the federal government for COVID-19 relief, revenue reductions have been shifted to cross-year cash deferrals beginning in February and are projected to continue through June.

The DOF recently released its monthly report on State general fund revenue collections and, after two months of modest job recovery and general fund cash stabilization, State revenues peaked in the second quarter of 2020. General fund cash collections resulted in \$4.5 billion (12.8%) above the forecasted \$35.6 billion.

As LEAs navigate through unprecedented fiscal challenges, maintaining fiscal solvency continues to be the priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections.

Significant Changes Since Budget Adoption

The budget adopted by the District in June 2020, was based on the Governor's May Revise projections, which required the District to implement significant budget reductions to balance the budget. The First Interim Budget is based on the Governor's Enacted Budget which provided a significantly increase in revenue, which required rescission of budget reduction at the First Interim.

Below are the highlighted changes from the State Adopted Budget dated June 29, 2020 from varying bills:

- Growth funding accommodations for eligible LEAs
- No ADA collected in 2020-21 for apportionment purposes
- Extended deadline for GEER funds to September 30, 2022
- Extended deadline for LLMF GF funds from December 30, 2020 to June 30, 2021
- Expanded eligible expenditures for LLM funds to address health and safety
- LLM and Elementary and Secondary School Emergency Relief (ESSER) funds are excluded from expenditures for the purposes of the Routine Restricted Maintenance Account (RRMA) calculation
- Lottery Instructional Material funds (Resource 6300) – definition of instructional materials to include laptop computers and other devices that provide internet access

Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 First Interim Reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2020-21	2021-22	2022-23
Statutory COLA COLA Suspension Funded LCFF COLA Add-on, ERT & MSA Prorated Factor	2.31%	2.48%	3.26%
	-2.31%	-2.48%	-3.26%
	0%	0%	0%
	0%	0%	0%
STRS Employer Rates (Approximate)	16.15%	15.92%	18.40%
PERS Employer Rates (Approximate)	20.70%	22.84%	25.90%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts K-8 per ADA			
9-12 per ADA	\$32.18 \$61.94	\$32.18 \$61.94	\$32.18 \$61.94
Mandated Block Grant for Charters K-8 per ADA			
9-12 per ADA	\$16.86 \$46.87	\$16.86 \$46.87	\$16.86 \$46.87

State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$30.87	\$30.87
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$49.85	\$49.85
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$49.54	\$49.54
Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)	3%	3%	3%

Local Control Funding Formula

The final budget for 2020-21 suspended the statutory COLA of 2.31% on the Local Control Funding Formula (LCFF) and removed the 10% proration factor proposed in the Governor's May Revision to hold all LEAs, with the exception of LEAs eligible for SB 820 growth funding and newly operational charter schools, at 2019-20 ADA levels. This change was made possible in part by increasing deferrals of the principal apportionment to \$11 billion to be paid in the 2021-22 fiscal year. Up to \$5.7 billion of the deferral would have been eliminated with the receipt of additional COVID-19 relief funds; however, the current stalemate at the federal level has, at the very least, delayed any additional federal assistance.

The latest news in the Department of Finance (DOF) monthly report on State general fund revenue collections for August indicates that the pandemic's initial impact on California's economy and State revenues peaked in the second quarter of 2020. California has now recovered one-third of the jobs lost in March and April for an unemployment rate of 11.4% in August. While this recovery is good news, it is far from the 4% unemployment rate reported a year ago. It is becoming clearer that COVID-19 will be a multiyear problem affecting all aspects of school operations and finance.

Given this economic outlook, the reliance on one-time funds including reserves, and the magnitude of deferrals required to maintain LCFF funding, all districts are encouraged to view the LCFF planning factors showing a 0% COLA as a best-case scenario. It is strongly recommended that all LEAs continue to develop multiple budget assumptions for the multiyear projection to be prepared for both best and worst-case budgets in the future.

Learning Loss Mitigation (LLMF)

With the passage of trailer bill SB 820, clarity and greater flexibility were made available to LEAs in using learning loss mitigation funds for necessary COVID-19-related expenditures. GEER resources shall be used from March 13, 2020 through September 30, 2022. Resources apportioned from the State general fund shall be used from March 1, 2020 through June 30, 2021. Resources apportioned from the Coronavirus Relief Fund (CRF) shall continue to be used from March 1, 2020 through December 30, 2020, unless otherwise provided in federal law.

The District's summary of LLMF is as follows:

Learning Loss Mitigation Funding Sources

Grant	Governor's Emergency Education Relief (GEER) Fund	Coronavirus Relief Fund (CRF)	State Learning Loss Mitigation Funds (GF)	Elementary and Secondary School Emergency Relief Fund (ESSER)
Resource	3215	3220	7420	3210
Expiration	9/30/2022	12/30/2020	6/30/2021	9/30/2022
Funding	\$ 536,373.00	\$ 3,957,892.00	\$ 793,789.00	\$ 625,654.00
Spending	\$ 479,053.00	\$ 3,957,892.00	\$ 754,529.00	\$ 35,400.00
Indirect Cost	\$ 25,531.00	\$ -	\$ 37,784.00	\$ 28,428.00
Balance Available	\$ 31,789.00	\$ -	\$ 1,476.00	\$ 561,826.00

All of these funds may be used for activities that directly support academic achievement and mitigate learning loss related to COVID-19 school closures. Funds may be used to support individuals served by LEAs, including, but not limited to, those enrolled in a childcare program, California state preschool program, kindergarten, any of grades 1 through 12, and adult education programs, and shall be expended for any of the following purposes:

LEAs must ensure that funding is used in full compliance with State and federal law, and must have adopted, on or before September 30, 2020, at a public board meeting, a learning continuity and attendance plan. Funds could be expended before the plan was adopted.

LEAs shall maintain a file of all receipts and records of expenditures for no less than five years, or, where an audit has been requested, until the audit is resolved, whichever is longer.

LCAP and the LCFF Budget Overview for Parents

For 2020-21, the requirement to adopt an LCAP was replaced with the requirement to adopt a Learning Continuity and Attendance Plan in September.

Going forward, LEAs are required to adopt a 2020-21 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The budget overview can be presented and adopted in a single meeting. The LCFF Budget Overview template has been revised, for this year only, to require reporting of both expenditures connected to the 2019-20 LCAP and expenditures connected to the 2020-21 Learning Continuity and Attendance Plan. Furthermore, SB 820 requires CDE to revise the template for the Annual Update to the LCAP before January 31, 2021, to include reporting on both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plans.

Multi -Year Projections

After removing one-time expenditures and reinstating one-time reductions in revenue, the Unrestricted General fund will need budget adjustments (either budget reductions or increase in revenues or transfers in the balance the budget in the out years.

This is to be expected based on the projected ongoing deficit spending, increase in costs for step and column and CPI and increase in STRS and PERS, and flat revenues in the out years. The district will have to make ⁵ongoing budget reductions of \$2.8 million in

2021-22 and additional budget reduction of \$4.7 million in 2022-23. Additional funding from the State or Federal Government will mitigate or eliminate the need for budget adjustments in the out years. The Multi-Year Projections are discussed in more detail in the budget book, and are located after the comparison reports.

Cash Flow / Deferrals

The final budget language includes \$12 billion of principal apportionment cash deferrals from fiscal year 2020-21 to fiscal year 2021-22:

From February 2021 to November 2021	\$1.54 billion
From March 2021 to October 2021	\$2.38 billion
From April 2021 to September 2021	\$2.38 billion
From May 2021 to August 2021	\$2.38 billion
From June 2021 to July 2021	\$2.38 billion

These principal apportionment deferrals are ongoing and were added through EC Sections 14041.5 and 14041.6. Partial principal apportionments will be received in February through May 2021. The estimated percentages by month that may be received are:

From February 2021 to November 2021	47%
From March 2021 to October 2021	18%
From April 2021 to September 2021	18%
From May 2021 to August 2021	18%
From June 2021 to July 2021	0%

The June principal apportionment will be 100% deferred to July 2021.

It is important to maintain adequate cash flow for payroll and other obligations. It is prudent to plan on the full principal apportionment being deferred in the months listed above, as well as for cash flow projections and appropriate TRAN sizing purposes.

The District's projected cash flow for the General Fund is positive for the upcoming 18 months. Based on advice from Alameda County Office of Education and unexpected changes in funding or expenditures, the District has applied for a Tax Revenue Anticipation Note (TRAN) which is a short-term loan that can be used to address a cash flow problem.

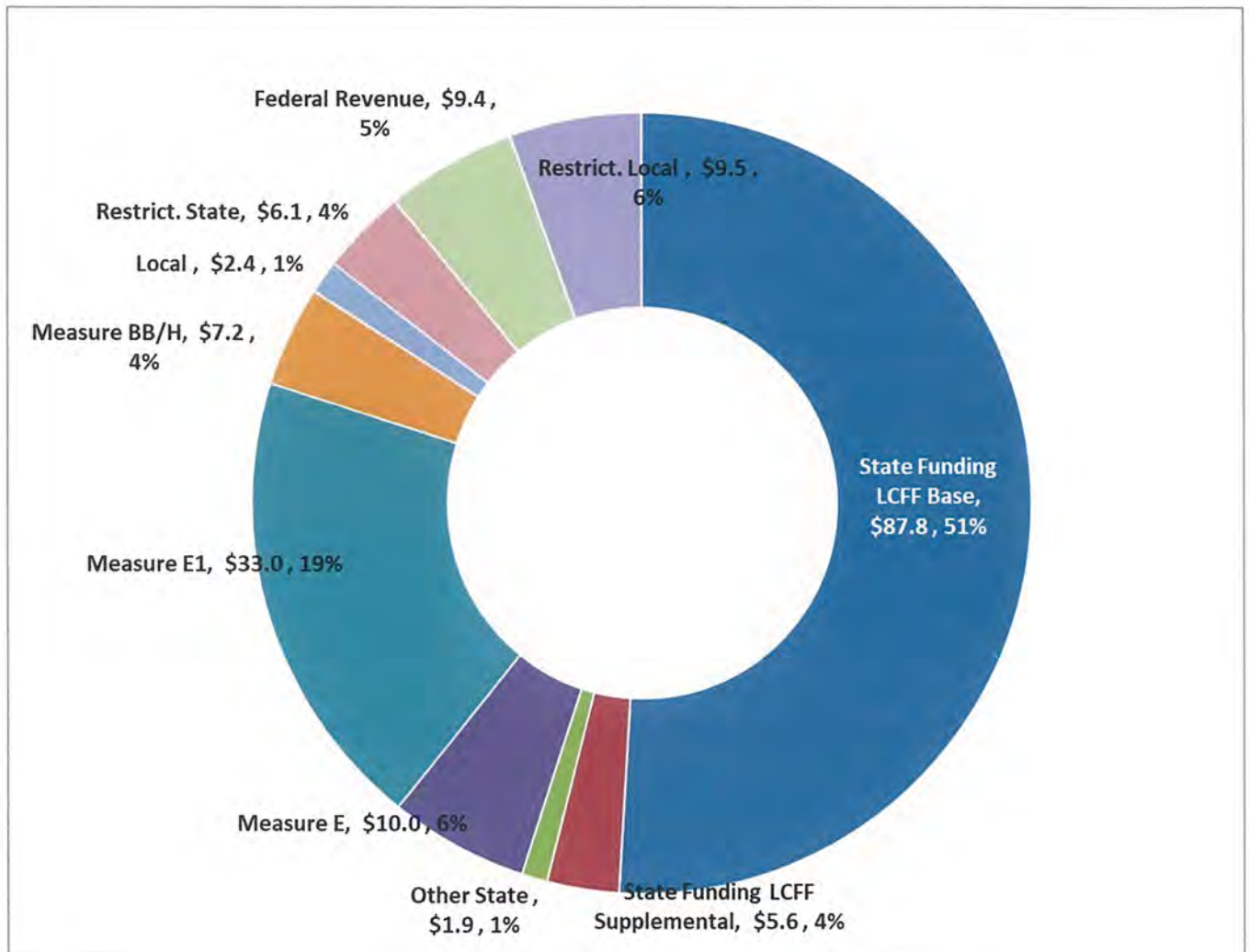
In Closing

In the projection years, funding growth is expected to be flat, with increasing costs related to personnel (retirement, step and column), which could affect the District's ability to maintain sufficient reserve levels. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To ensure fiscal solvency, districts will need to use resources cautiously and make prudent fiscal decisions.

COMBINED GENERAL FUND

Revenues

Revenues projected in the combined General Fund for 2020-21 total \$172.3 million. State funding based on the LCFF is projected at \$93 million which is 53.9% of total 2020-21 combined General Fund dollars. Restricted Federal, State and Local revenues total \$25.0 million or 14.5% of the total. Revenue from three local parcel tax measures totals \$50.1 million or 29.1% of total revenue as follows: BERRA (Measure E) \$10.0 million (5.8%), BSEP (Measure E1) \$33.0 million (19.1%) and Maintenance (Measure H) \$7.2 million (4.2%). Other State revenue is \$1.9 million or 1.1% of the budget.



State Funding LCFF

The Governor's formula (LCFF) replaces the old formula called the Revenue Limit. The formula (LCFF) also replaces other State funded programs that were called categorical and Tier III program funds. The State funding calculated under the Revenue Limit was

based on amount per student calculated on attendance of all students. The new formula is also based on attendance but adds a supplemental grant in place of the State funded programs. Under LCFF, the District receives a per pupil base grant allocation for each grade span and supplemental grant funding based on the number of English Learners, pupils eligible for free and reduced-price meals and Foster Youth pupils they serve. In fiscal year 2018-19, LCFF was at full implementation. Thus, going forward, Districts will receive increased funding based on the COLA. For fiscal year 2020-21, the grade span base funding per pupil is \$7,702 for K-3, \$7,818 for grades 4-6, \$8,050 for grades 7-8, and \$9,329 for grades 9-12. Under the base grant funding, the District will also receive \$801 per student for class size reduction in grades TK-3 and \$243 per student for Career Technical Education. The projected base grant funding for the District is \$82.5 million and includes \$2.3 million in class size reduction funding and \$.7 million for career technical education. The LCFF includes add-on programs for State Transportation and Targeted Instructional Improvement Grant funding. The District will receive the same State transportation funding of \$1.0 million and Targeted Instructional Improvement Grant funding of \$4.3 million it received in prior years. The District is also projected to receive supplemental grant funds based on the percentage pupils eligible for free and reduced-price meals, English Language Learner students and Foster Youth. This amount totals \$5.1 million. The total LCFF base grant plus supplemental grant funding is projected to be \$93 million.

LCFF Funding	
COLA	0.00%
Funding	Million
Base Funding:	\$ 79.6
Class Size Funding	\$ 2.2
Career Funding	\$ 0.8
Total Base Grant Funding	\$ 82.5
Add-On Funding:	
Transportation	\$ 1.0
TIIG	\$ 4.3
Total Add-On Funding	\$ 5.3
Supplemental	\$ 5.1
Total LCFF Funding	\$ 93.0

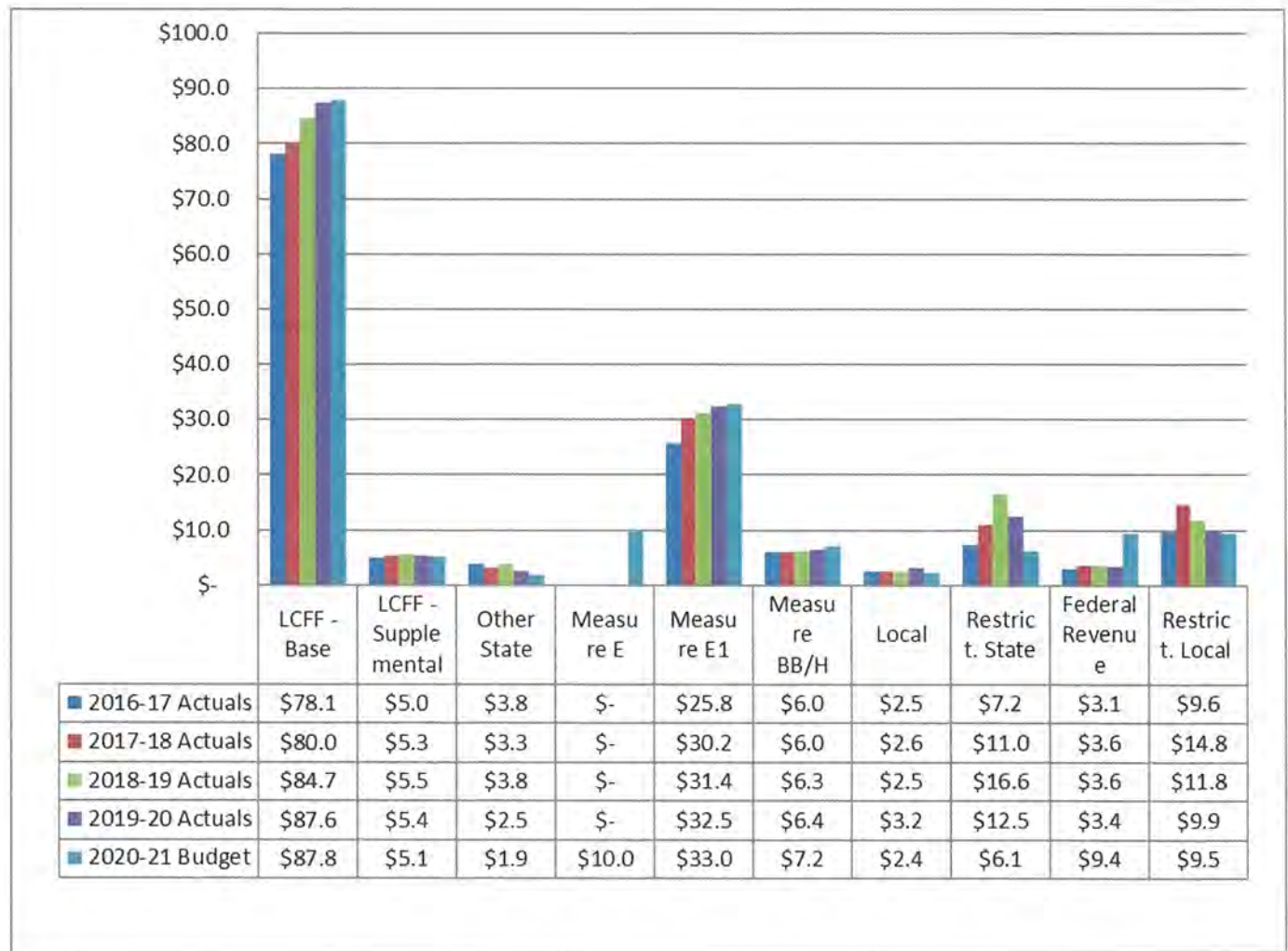
Enrollment and Attendance

There are no changes in enrollment at First Interim. School Districts will receive funding in 2020-21 based on 2019-20 Average Daily Attendance (ADA). Attendance tracking is still required, but ADA will not be used for funding calculations.

Enrollment Chart

ENROLLMENT and ADA Table FY 2020-21 First Interim					
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budgeted
CBEDs\October Enrollment	9,655	9,809	9,811	9,844	9,844
Change in Enrollment	(152)	154	2	33	-
Second Period (P-2) ADA	9,199	9,365	9,398	9,426	9,426
Change in ADA P-2	(121)	166	33	28	-
Enrollment to ADA P2	95.28%	95.47%	95.79%	95.75%	95.75%

REVENUE COMPARATIVE



State Revenue LCFF Revenue

The District's projected LCFF funding for First Interim for FY 2020-21 is \$93.0 million, of which \$87.8 million will be received as base funding and \$5.1 million as supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free and reduced-price meals, and Foster Youth pupils. This represents a significant change since budget adoption. LCFF revenue in the Adopted Budget was based on the Governor's May Revise. First Interim revenue is based on the Enacted Budget which rescinded the negative 7.92% COLA and established a 0% COLA. The District is projected to receive \$40.6 million as State Aid funding, \$5.7 million as Education Protection Account (EPA) or Prop 55 funding, and \$46.7 million as local property taxes after transfer of in-lieu of property taxes.

State Program Revenues

Other State Program Revenue

A substantial portion of Other State revenue was rolled into the Revenue Limit/LCFF revenue beginning in FY 2013-14. Other State program funding for both restricted and unrestricted programs is \$8.0 million. Unrestricted State revenue did not change since budget adoption. Restricted State revenue increased by \$1.6 million. Of the total, \$.8 million is due to one-time funds for Learning Loss Mitigation, \$.3 million is the result of increased funding for the After School Safety and Education program. \$.3 million in prior year balances were posted for the Career Technical Education and Strong Workforce programs and \$.2 million of carryover was posted for the Partnership Academies.

Of the total funding received from the State, \$1.9 million is accounted for separately as unrestricted and \$5.5 million is restricted. Unrestricted State funds now include \$1.5 million in lottery funds, \$.4 million for the Mandated Cost block grant.

Restricted State Revenue includes \$.5 million in restricted lottery, \$1.9 million for After-School Education and Safety, \$.6 million for Special Education/Mental Health apportionment, \$.4 million for California Partnership Academies, \$1.2 million for Career Technical Education

Local Parcel Taxes

Local parcel taxes represent 29.1% of combined General Fund revenue and increased in 2020-21 due to the passage of Measure H, the renewal of the Facilities Safety and Maintenance Act and Measure E, the Berkeley Public Schools Educator Recruitment and Retention Act (BERRA).

Parcel tax revenues from BSEP Measure E1 total \$33.0 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. Of the BSEP revenue, 66% is designated for High Quality Instruction; 27% is designated for Essentials for Excellence and 7% is designated for Effective Student Support.

Parcel taxes from Measure H are projected to total \$7.2 million. Measure H of 2020 replaces Measure H of 2010. These funds are used for school building maintenance and security.

Tax revenues from BERRA are projected to total \$10.0 million. Of the BERRA revenue, 5% is designated for Educator Recruitment, Retention and Development Programs; 95% is designated for Educator Compensation.

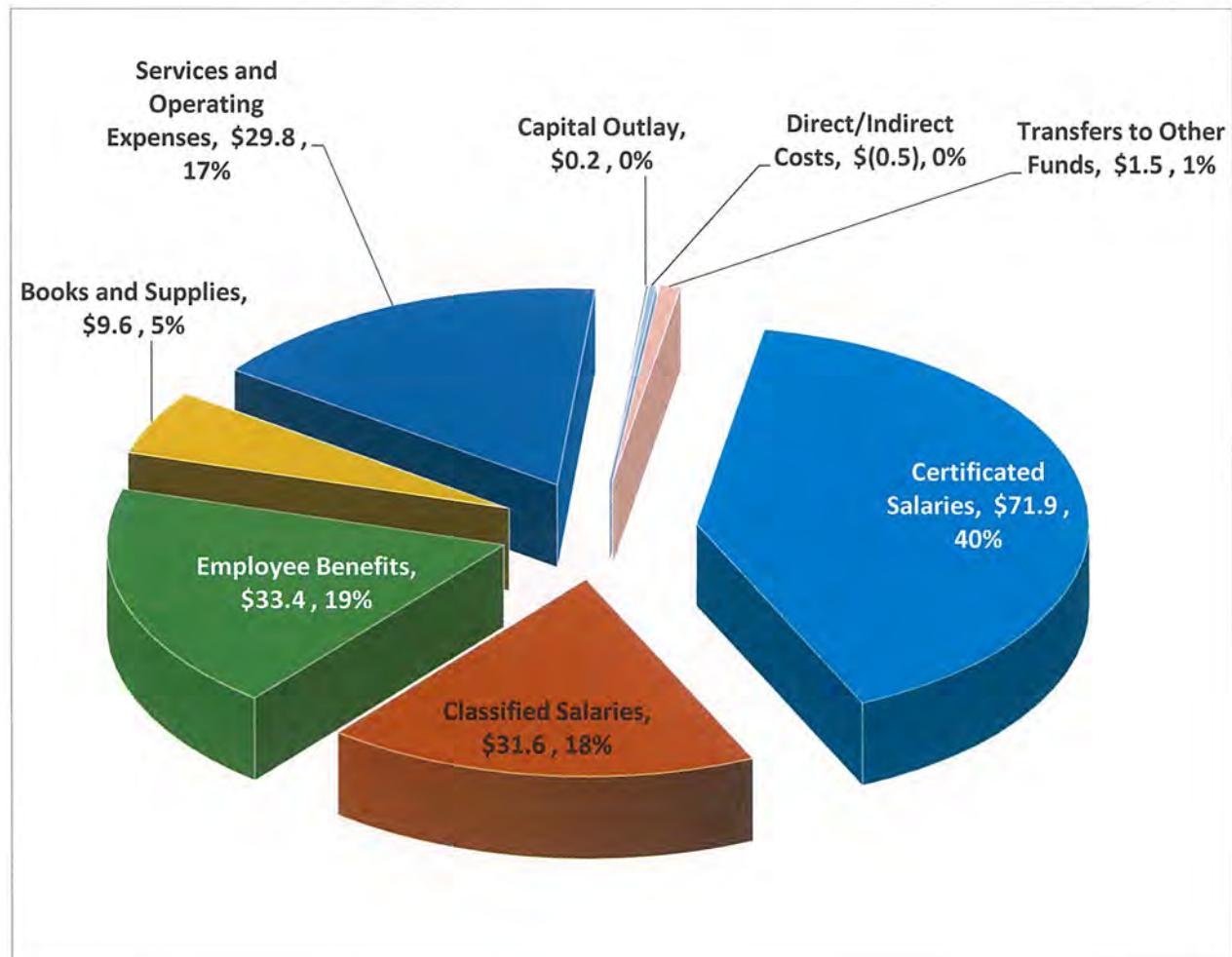
Other Local Revenues

Other combined local revenues for 2020-21 total \$11.8 million. Unrestricted local revenues total \$2.4 million and include \$.2 million in leases and rental revenue, \$.8 million in revenue from other agency revenue and services, \$1.0 million in projected local funding for the Garden Program, \$.2 million for district transportation, and \$.2 million for testing. Restricted local revenues total \$9.5 million and include a \$5.3 million

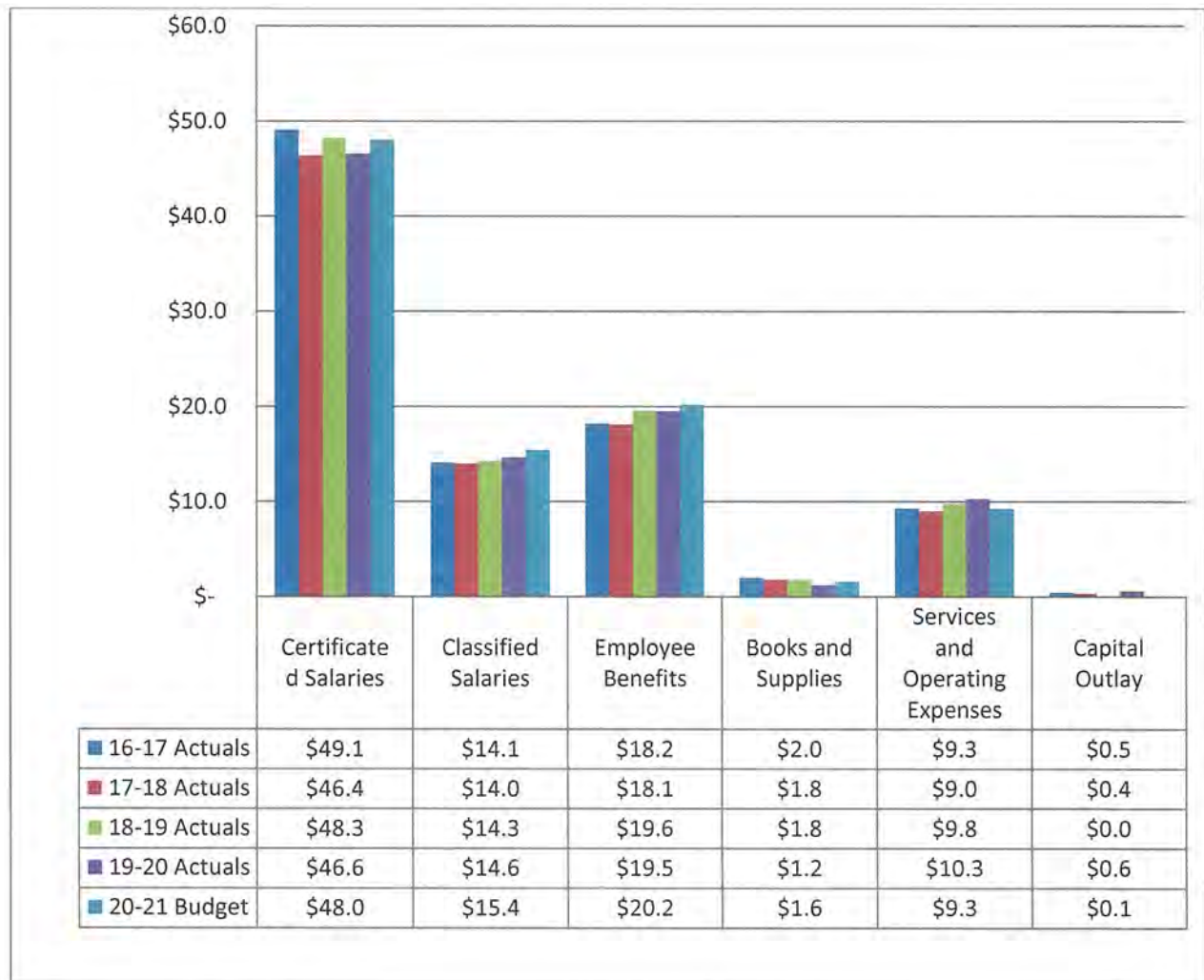
apportionment from SELPA, \$1.8 million in fees and donations for the after-school program, \$1.1 million in PTA donations, \$.2 million for Cooking and Gardening programs, \$.2 million for the African American Success program, and \$.9 million in other restricted donations.

COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted State and local funds as well as restricted State, Federal and local funds. Combined General Fund expenditures for FY 2020-21 total \$177.4 million and include indirect costs and transfers to other funds.



EXPENDITURE COMPARATIVE FOR FUND 01 UNRESTRICTED GENERAL FUND



Salaries and Benefits

Salaries and benefits for the General Funds 01-08, totaled \$136.9 million and were 77.2% of all combined General Fund expenses.

Salaries and benefits for Unrestricted Fund 01 only totaled \$83.6 million, and increased by \$2.8 million since Budget Adoption predominately due to the rescission of Budget Adoption reductions based on the Governor's May Revise figures.

Books and Supplies

At First Interim, Unrestricted General Fund 01 for books and supplies reduced by \$30 thousand since Budget Adoption due to various budget transfers.

Services and Other Operating Expenses

Services and other operating expenses in the Unrestricted General Fund 01 decreased by \$.4 million due to alternate funding for distance learning and opening of schools and one-time and ongoing increases including Student Information System setup and liability insurance.

Capital Outlay

Capital outlay had no changes since Budget Adoption.

Transfers to Other Funds

The District is transferring \$.2 million to the Self Insurance Fund to meet required reserves for Property and Liability Insurance. The General Fund is projected to transfer \$1.3 million to the Cafeteria Fund which is an increase of \$.9 million from the Adopted Budget.

Other transfers under the revenue limit funding method included the proportionate share of funding for Continuation Education and Special Education based on ADA, and total \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF, and is now a transfer within the Unrestricted General Fund, since these programs are now unrestricted.

Indirect/Direct Costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for FY 2020-21 is 4.76%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds including the Adult Education, Cafeteria and Child Development Funds are projected to pay \$.5 million in indirect costs to the Unrestricted General Fund for support services. Restricted programs are projected to pay \$.5 million which is reflected in the combined General Fund Expenditures as an offset because the contribution is coming from restricted programs. Parcel Tax Funds are projected to contribute \$2.3 million in indirect costs to the Unrestricted General Fund for support services.

CONTRIBUTION HISTORY

The Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the Restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

Contributions to and from the Unrestricted General Fund

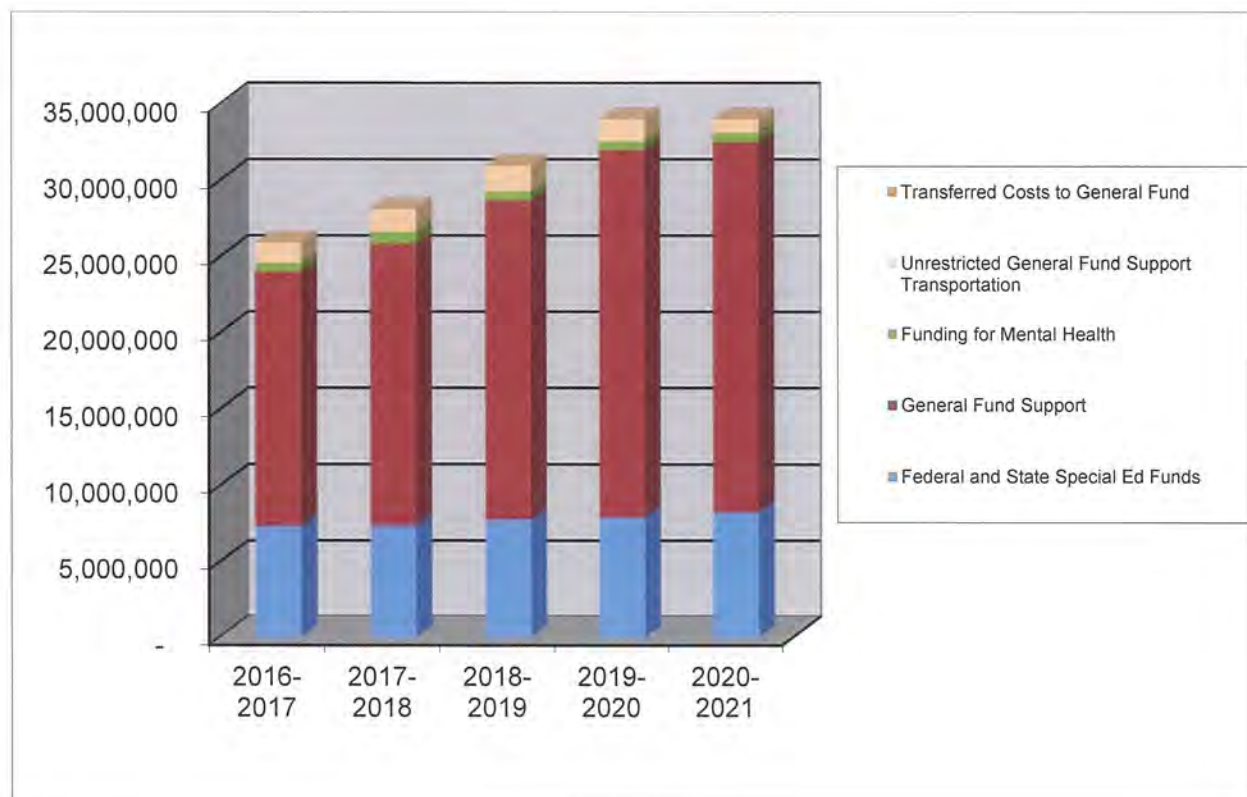
The Unrestricted General Fund is projected to receive a contribution of \$14.7 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The General Fund is projected to contribute \$22.1 million to the Special Education program and \$2.1 million for Special Education/Mental Health. Contributions to Special Education have increased by \$.8 million since Budget Adoption to fund projected increases in expense for Non-Public Agencies and Non-Public Schools.

Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted under LCFF. In addition, expenditures for the Transportation program must equal or exceed expenditures in FY 2012-13.

Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year. In the years 2015-16 to 2019-20, the District expended \$23.2 million, \$24.6 million, \$26.6 million, \$29.3 million, and \$32.6 million respectively, for Special Education. The District is projected to expend \$33.1 million in FY 2020-21. As the First Interim budget for Special Education expense is higher than actual expenditures for 2019-20, the District expects to meet the MOE requirement.

Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$.9 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support, in the graph below.



Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$5,323,152. In the First Interim Budget, the State required reserve is set aside in the following funds:

Measure H (Fund 02)	\$ 220,864
BSEP/Measures A and E1 (Fund 04)	\$ 1,044,441
BERRA Measure E (Fund 04)	\$ 288,402
General Fund (Fund 01)	\$ (151,601)
Special Reserve (Fund 17)	\$ 3,921,046
Total	\$ 5,323,152
Required 3%	\$ 5,323,152
Backfill with Parcel Tax	\$0

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Funds 04.

There are three parcel tax Measures;

- Facilities Safety and Maintenance Act of 2020, Measure H, passed by the voters in March, 2020 replacing Measure H of 2010 (Fund 02)
- Berkeley Schools Excellence Program (BSEP) Measure E1, passed by the voters in 2016 replacing Measure A in FY 2017-18 (Fund 04)
- The Berkeley Public Schools Educator Recruitment and Retention Act of 2020 (BERRA) passed by the voters in March, 2020. FY 2020-21 is the first year the of this Measure

The ending fund balances for the Measures are projected to be \$1.1 million for Measure H, \$9.6 million for BSEP Measures A/E1 and \$.3 million for BERRA Measure E.

The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

		Fund Balances and Reserves	
		First Interim Budget	
		FY 2020-21	
Fund 2	Facilities Safety and Maintenance		
	Restricted Ending Fund Balance	\$	913,255
	Fund 2 Reserve (3%)	\$	220,864
			\$ 1,134,119
Fund 4	BSEP Measure A of 2006		
	Class Size Reduction (CSR)	\$	171,144
	Other BSEP Programs	\$	660,332
	BSEP Unallocated	\$	21,389
	BSEP Reserve (3%)	\$	11,970
			\$ 864,835
Fund 4	BSEP Measure E1 of 2016		
	CSR/High Quality Instruction	\$	5,095,130
	Other BSEP Programs	\$	2,565,986
	Other BSEP Programs Reserve (3%)	\$	19,440
	BSEP Unallocated	\$	-
	BSEP Reserve (3%)	\$	1,025,001
			\$ 8,705,557
Fund 4	BERRA Measure E of 2020		
	Restricted Ending Fund Balance	\$	54,335
	Reserve (3%)	\$	288,402
			\$ 342,737
Total			\$ 11,047,248

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State and local revenues for Adult Education programs. The fund is used to account for the District's Adult Education expenditures. This Fund is projected to have an ending fund balance of \$1,407,814.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. Funds may be used only for expenditures for the operation of child development programs. This Fund is projected to have an ending fund balance of \$400,533.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. The projected ending fund balance is \$104,698. As discussed earlier, the Cafeteria Fund will receive a

contribution of \$.8 million from base fund revenues which is its share of the funding formerly known as Meals for the Needy.

5. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund is projected to have an ending fund balance of \$9,825.

6. Special Reserve for Non-Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,921,046. The amount held in this special reserve fund represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$1,553,707, exceeds the required reserve of \$5,323,152. No additional contribution is required from the General Fund. Therefore, the District has met the State required reserve for economic uncertainties without reliance on the Parcel Tax dollars for the General Fund's share.

7. Special Reserve Fund for Post-Employment Benefits – Fund 20

This fund was established in FY 2014-15. It is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. The projected ending fund balance is \$5,685,696 after a \$3.2 million transfer to the General Fund.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. This Fund is projected to have an ending fund balance of \$18.9 million. Expenditures for capital outlay are projected to be \$65.7 million plus \$3.2 million in other non-capital costs and operating expenses.

9. Capital Facilities Fund – Fund 25

This fund is used primarily to account separately for moneys received from fees levied on development projects. This is a new fund in FY 2017-18, established by the Board to provide additional facilities to accommodate an increase in students generated by new development. The ending fund balance is projected to be \$2.6 million.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This Fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This Fund is projected to have an ending fund balance of \$1,681.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This Fund is projected to have an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a Local Education Agency (LEA). Separate funds may be established for each type of self-insurance activity, such as workers' compensation and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims based on the actuarial report dated April, 2018 is \$9,653,000 for workers' compensation, and \$388,000 for general property liability. The ending balance is a negative \$2,145,23 after accruing the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2020

	Adopted Budget FY 2020-21	First Interim FY 2020-21	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 80,742,088	\$ 87,832,969	\$ 7,090,881	
LCFF Supplemental Revenue	\$ 4,737,123	\$ 5,144,699	\$ 407,576	
Total LCFF Revenue	\$ 85,479,211	\$ 92,977,668	\$ 7,498,457	A
State Aid - Prior Years	-	-	0	
Other State Revenues	1,903,443	1,856,834	(46,609)	
Local Revenues	2,544,918	2,380,262	(164,656)	B
TOTAL REVENUES:	89,927,572	97,214,764	7,287,192	
Other various adjustments				
EXPENDITURES:				
Certificated Salaries	46,956,291	48,021,418	(1,065,127)	
Classified Salaries	14,000,022	15,392,533	(1,392,511)	
Employee Benefits	19,810,989	20,200,301	(389,312)	
Books and Supplies	1,536,109	1,566,783	(30,674)	
Services & Operating Expenses	9,700,928	9,256,319	444,609	
Capital Outlay	58,450	58,450	-	
Direct Support/Indirect Cost	(3,063,265)	(3,303,296)	240,031	
TOTAL EXPENDITURES	88,999,524	91,192,508	(2,192,984)	C
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	928,048	6,022,256	5,094,208	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Child Development Fund	-	-	0	
Transfer to Self Insurance Fund	(215,132)	(215,132)	0	
Transfer to Cafeteria Fund	(451,527)	(1,305,376)	(853,849)	
Total Transfers Out	(666,659)	(1,520,508)	(853,849)	D

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2020

	Adopted Budget FY 2020-21	First Interim FY 2020-21	Variances	
Inter-fund Transfers In				
Fund 20 - Post Employment Benefits	6,300,000	3,200,000	(3,100,000)	E
Contributions In				
BSEP Contribution	14,669,800	14,669,800	0	
BSEP Direct Support	580,000	580,000	0	
BSEP Substitute Compensation	260,500	260,500	0	
Total Contributions In	15,510,300	15,510,300	0	
Contributions Out				
Special Education - (ADA)	(770,000)	(770,000)	0	
Special Education - State	(20,989,431)	(21,349,635)	(360,204)	
Special Education - Mental Health	(1,663,404)	(2,122,904)	(459,500)	
Total Contributions Out	(23,422,835)	(24,242,539)	(819,704)	F
Net Contributions	(7,912,535)	(8,732,239)	(819,704)	
TOTAL OTHER FINANCING SOURCES /USES	(2,279,194)	(7,052,747)	(4,773,553)	
NET INCREASE (DECREASE) IN FUND BALANCE	(1,351,146)	(1,030,491)	320,655	
BEGINNING FUND BALANCE	4,142,823	4,142,823	0	
ENDING FUND BALANCE	2,791,677	3,112,332	320,655	
Amount Committed and Assigned	672,765	748,399	75,634	
UNDESIGNATED FUND BALANCE	\$ 2,118,912	\$ 2,363,933	\$ 245,021	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2020

	Adopted Budget FY 2020-21	First Interim FY 2020-21	Variances
COMPONENTS OF FUND BALANCE:			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	(227,235)	(151,601)	
LCAP Reserves	800,000	800,000	
Undesignated Fund Balance	2,118,912	2,363,933	
Required Amount for Economic Uncertainties - 3%	3,434,751	3,769,445	
Fund 17 Reserve Balance	3,661,986	3,921,046	
Fund 01 Reserve Balance	(227,235)	(151,601)	
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2020

Explanation of Significant Changes

The budget adopted by the District in June 2020 was based on the Governor's May Revise figures, which required the District to implement significant budget reductions to balance the budget. The First Interim is based on the Governor's Enacted Budget which provided significantly increased revenue, which required rescission of budget reductions at the First Interim. Most of the significant increases in expenditures and revenues in the budget at the First Interim can be explained by the significant change in the Governor's funding of school districts between the May Revise and the Enacted State Budget.

A	Increase in LCFF funding due to revised funding projections based on the reversal of the negative COLA which was included in the May Revise. The COLA went from negative 7.92% to 0%.	\$	7,498,457
B	Anticipated local revenue at Adoption will not be realized since it is unlikely the District will be able to rent facilities in the current year. The local revenue budget was adjusted accordingly.	\$	(164,656)
C	Change in Expenditures mainly due to rescission of budget reductions included in the Adopted budget and additional expenses at First Interim as follows:		
	Increase in Certificated salaries mainly due to the rescission of salary reductions of \$1,048,661 included at Adoption to balance the budget.	\$	(1,065,127)
	Classified Salaries		
	Increase due to rescission of salary reductions at Adoption.	\$	(1,111,986)
	Increase mainly due to adding the Title IX investigator (net cost after transfer for Title IX consultant) \$60,000 and negotiated vacation payout \$230,000.	\$	(280,525)
		\$	(1,392,511)
	Benefits increased by \$338,159 due to rescission of budget reductions taken at Budget Adoption and other budget adjustments.	\$	(389,312)
	Supplies - net change in budget	\$	(30,674)
	Services		
	Expenses for distance learning and opening of schools which were included in the Adopted budget as anticipated expenses were funded with alternative funding sources.	\$	881,500
	Budgeted one time expenditures for start up costs for the new Student Information System \$61,700, Title IX consultant \$59,200, and ongoing expenditures in the amount of \$309,000 mainly due to the increase in liability insurance \$127,068, setting up carryover budget for gardening \$62,757 and CTE program allocation \$108,235.	\$	(436,891)
		\$	444,609
	Increase in direct support and indirect cost due to increased spending in restricted funding.	\$	240,031
		\$	(2,192,984)
D	Net impact of reversal of Budget Adoption reductions of \$300,000 and increase in operating expenditures in the Cafeteria Fund.	\$	(853,849)
E	Reversal of transfer from Fund 20 Post-Employment Benefits to cover General Fund expenses.	\$	(3,100,000)
F	Net impact of reversal of Budget Adoption reductions for reassessed cost of \$.5 million, and increased cost for mental health cost.	\$	(819,704)

GENERAL FUND

SUMMARY

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
FIRST INTERIM BUDGET FY 2020-21**

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
REVENUES:									
Base LCFF Funding	87,832,969						87,832,969	0	87,832,969
Supplemental LCFF Funding	5,144,699						5,144,699	0	5,144,699
Total LCFF Funding	92,977,668						92,977,668	0	92,977,668
Special Property Tax Transfers	0	637,848					0	637,848	637,848
Funding After Transfers	92,977,668	637,848					92,977,668	637,848	93,615,516
Federal Revenues	0	9,389,412					0	9,389,412	9,389,412
Other State Revenues	1,856,834	5,505,623					1,856,834	5,505,623	7,362,457
Local Revenues	2,380,262	9,462,037	7,192,000	0	32,984,700	9,956,135	52,513,097	9,462,037	61,975,134
TOTAL REVENUES:	97,214,764	24,994,920	7,192,000	0	32,984,700	9,956,135	147,347,599	24,994,920	172,342,519
EXPENDITURES:									
Certificated Salaries	48,021,418	11,238,059	0	0	7,742,539	4,938,780	60,702,737	11,238,059	71,940,796
Classified Salaries	15,392,533	8,351,793	929,870	2,390,504	2,303,629	2,229,521	20,855,553	10,742,297	31,597,850
Employee Benefits	20,200,301	6,785,850	416,351	1,003,566	3,275,842	1,710,406	25,602,900	7,789,416	33,392,316
Books and Supplies	1,566,783	4,482,957	123,076	701,500	2,655,583	25,246	4,370,688	5,184,457	9,555,145
Services & Operating Expenses	9,256,319	17,084,458	444,825	913,500	1,800,165	285,947	11,787,256	17,977,958	29,765,214
Capital Outlay	58,450	0	0	104,424	0	0	58,450	104,424	162,874
Other Outgo	0	0	0	0	0	0	0	0	0
Direct Support/Indirect Cost	(3,303,296)	522,332	334,515	0	1,526,655	423,498	(1,018,628)	522,332	(496,296)
TOTAL EXPENDITURES	91,192,508	48,445,449	2,248,637	5,113,494	19,304,413	9,613,398	122,358,956	53,568,943	175,917,899
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,022,256	(23,450,529)	4,943,363	(5,113,494)	13,680,287	342,737	24,988,643	(28,564,023)	(3,575,380)

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
FIRST INTERIM BUDGET FY 2020-21**

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02		Fund 04 BSEP Fund	Fund 04 BERRA	Total		Total Fund
			Unrestricted H Fund	Restricted H Fund			Unrestricted	Restricted	
OTHER FINANCING SOURCES AND USES:									
Inter-fund Transfers In									
From Post Employment Benefit Reserve	3,200,000						3,200,000	0	3,200,000
Total Transfers In	3,200,000	0	0	0	0		3,200,000	0	3,200,000
Inter-fund Transfers Out									
Transfer to Older Adults							0	0	0
Transfer to Child Development Fund							0	0	0
Transfer to Preschool Program							0	0	0
LCFF Transfer to Cafeteria Fund	(1,305,376)						(1,305,376)	0	(1,305,376)
Transfer to Cafeteria Fund							0	0	0
Transfer to Self Insurance Fund	(215,132)						(215,132)	0	(215,132)
Transfer to Reserve Fund (17)							0	0	0
Retiree Benefit Transfer to Reserve Fund (20)							0	0	0
Total Transfers Out	(1,520,508)	0	0	0	0		(1,520,508)	0	(1,520,508)
Contributions In and Other Financing Sources									
BSEP Contribution	14,669,800				(14,669,800)		0	0	0
BSEP Direct Support	580,000				(580,000)		0	0	0
BSEP Substitute Compensation	260,500				(260,500)		0	0	0
Retiree Benefit Transfer							0	0	0
Total Contributions In and Other Financing Sources	15,510,300	0	0	0	(15,510,300)	0	0	0	0

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
FIRST INTERIM BUDGET FY 2020-21**

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
Contributions Out									
Special Education - Early Intervention	0	0					0	0	0
Special Education - State	(22,119,635)	22,119,635					(22,119,635)	22,119,635	0
Special Education Mental Health	(2,122,904)	2,122,904					(2,122,904)	2,122,904	0
Inter-fund Transfer			(5,113,494)	5,113,494			(5,113,494)	5,113,494	0
Total Contributions Out	(24,242,539)	24,242,539	(5,113,494)	5,113,494	0	0	(29,356,033)	29,356,033	0
Net Contributions	(8,732,239)	24,242,539	(5,113,494)	5,113,494	(15,510,300)	0	(29,356,033)	29,356,033	0
TOTAL OTHER FINANCING SOURCES/USES	(7,052,747)	24,242,539	(5,113,494)	5,113,494	(15,510,300)	0	(27,676,541)	29,356,033	1,679,492
NET INCREASE (DECREASE) IN FUND BALANCE	(1,030,491)	792,010	(170,131)	0	(1,830,013)	342,737	(2,687,898)	792,010	(1,895,888)
BEGINNING FUND BALANCE	4,142,823	1,311,295	1,304,250	0	11,400,407	0	16,847,480	1,311,295	18,158,775
ENDING FUND BALANCE	3,112,332	2,103,305	1,134,119	0	9,570,394	342,737	14,159,582	2,103,305	16,262,887

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

BERKELEY UNIFIED SCHOOL DISTRICT FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Adopted Budget 2020-21 As of 6/24/2020	First Interim 2020-21 As of 10/31/2020	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
REVENUE LIMIT SOURCES/LCFF									
8011	State Aid - Base	\$27,492,851	\$27,788,258	\$32,361,494	\$33,137,842	\$28,285,557	\$35,376,438	\$7,090,881	25.07%
8011	State Aid - Supplemental	\$5,038,890	\$5,271,850	\$5,529,057	\$5,414,629	\$4,737,123	\$5,144,699	\$407,576	8.60%
8012	EPA	\$12,844,802	\$11,583,060	\$8,877,382	\$5,658,233	\$5,716,490	\$5,716,490	\$0	0.00%
8021	Homeowners' Exemptions	\$215,489	\$217,221	\$215,287	\$215,767	\$212,602	\$212,602	\$0	0.00%
8029	Other Subventions/In-Lieu Tax	\$0	\$0	\$15	\$0	\$15	\$15	\$0	0.00%
8041	Secured Roll Taxes	\$29,301,797	\$31,569,892	\$33,615,360	\$35,849,775	\$35,401,684	\$35,401,684	\$0	0.00%
8042	Unsecured Roll Taxes	\$1,447,585	\$1,506,418	\$1,619,895	\$1,787,126	\$2,337,419	\$2,337,419	\$0	0.00%
8043	Prior Years' Taxes	(\$289,170)	(\$148,756)	(\$359,035)	(\$161,744)	(\$359,035)	(\$359,035)	\$0	0.00%
8044	Supplemental Taxes	\$468,060	\$903,696	\$860,341	\$933,403	\$858,446	\$858,446	\$0	0.00%
8045	Education Rev Aug Fund (ERAF)	\$8,843,456	\$8,231,605	\$8,658,541	\$9,866,998	\$7,833,361	\$7,833,361	\$0	0.00%
8047	Community Redevelopment Funds	\$330,438	\$362,611	\$455,549	\$440,146	\$455,549	\$455,549	\$0	0.00%
8096	Prop Tax Transfer to Charter	(\$2,323,521)	(\$2,082,988)	(\$1,640,238)	\$0	\$0	\$0	\$0	0.00%
	Subtotal Revenue Limit Sources/LCFF	\$83,370,678	\$85,202,868	\$90,193,648	\$93,142,177	\$85,479,211	\$92,977,668	\$7,498,457	8.77%
8019	State Aid - Prior Years	(\$186,920)	\$77,959	\$0	(\$189,638)	\$0	\$0	\$0	0.00%
	Net Revenue Limit Sources/LCFF	\$83,183,758	\$85,280,827	\$90,193,648	\$92,972,539	\$85,479,211	\$92,977,668	\$7,498,457	8.77%
FEDERAL REVENUE									
8295	Prior Year Federal Revenue	\$0	\$500	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$500	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER STATE REVENUES									
8550	Mandated Cost Reimbursements	\$2,346,611	\$1,714,933	\$2,096,189	\$393,822	\$397,200	\$397,200	\$0	0.00%
8560	State Lottery Revenue	\$1,497,960	\$1,480,679	\$1,625,042	\$1,501,778	\$1,506,243	\$1,459,634	(\$46,609)	-3.09%
8565	State Lottery Revenue Prior Year	\$0	\$0	\$23,681	\$19,450	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$0	\$48,000	\$27,821	\$586,323	\$0	\$0	\$0	0.00%
8599	Prior Year State Revenues	\$0	\$2,662	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$3,844,571	\$3,246,275	\$3,772,733	\$2,501,373	\$1,903,443	\$1,856,834	(\$46,609)	-2.45%
OTHER LOCAL REVENUES									
8625	Comm Redevel Funds not Subj	\$59,278	\$51,801	\$0	\$152,036	\$0	\$0	\$0	0.00%
8650	Leases and Rentals	\$360,134	\$459,900	\$377,974	\$447,143	\$300,918	\$50,000	(\$250,918)	-83.38%
8660	Interest	\$112,653	\$129,496	\$242,653	\$257,317	\$240,000	\$240,000	\$0	0.00%
8675	Transportation Fees from Indiv	\$380,466	\$370,760	\$333,399	\$208,646	\$200,000	\$200,000	\$0	0.00%
8677	Interagency Services BW LEAs	\$153,551	\$110,126	\$204,024	\$94,071	\$0	\$0	\$0	0.00%
8699	All Other Local Revenues	\$1,445,249	\$1,349,944	\$1,358,877	\$2,067,589	\$1,804,000	\$1,890,262	\$86,262	4.78%
	Subtotal	\$2,511,332	\$2,472,027	\$2,516,927	\$3,226,802	\$2,544,918	\$2,380,262	(\$164,656)	-6.47%
	TOTAL REVENUES	\$89,539,661	\$90,999,628	\$96,483,307	\$98,700,714	\$89,927,572	\$97,214,764	\$7,287,192	8.10%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Adopted Budget 2020-21 As of 6/24/2020	First Interim 2020-21 As of 10/31/2020	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
CERTIFICATED SALARIES									
1102	Teachers' Salaries	\$39,739,572	\$37,006,983	\$38,851,280	\$38,635,539	\$40,319,912	\$40,135,231	(\$184,681)	-0.46%
1103	Substitute Teachers' Illness	\$1,263,271	\$1,242,871	\$1,212,017	\$860,010	\$1,074,634	\$544,782	(\$529,852)	-49.31%
1116	Tchr Hourly/Daily/Subs	\$794,833	\$792,898	\$887,298	\$497,094	\$397,744	\$251,852	(\$145,892)	-36.68%
1117	Teacher Stipend	\$169,167	\$407,169	\$300,370	\$316,211	\$233,098	\$233,098	\$0	0.00%
1150	Cash In Lieu	\$20,401	\$21,898	\$31,343	\$16,914	\$31,067	\$28,686	(\$2,381)	-7.66%
1151	Subs Cash In Lieu	\$36,921	\$43,580	\$37,680	\$36,983	\$3,400	\$3,400	\$0	0.00%
1202	Certificated Support Salaries	\$1,772,019	\$1,791,391	\$1,828,730	\$1,470,634	\$1,843,734	\$1,875,184	\$31,450	1.71%
1203	Certificated Pupil Support/Subs	\$0	\$3,387	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly /Subs /Daily	\$2,459	\$712	\$554	\$0	\$1,600	\$1,600	\$0	0.00%
1217	Certificated Pupil Support Stipend	\$0	\$2,818	\$0	\$0	\$20,566	\$21,080	\$514	2.50%
1302	Cert Supv & Adm Monthly Sal	\$4,783,349	\$4,674,830	\$4,690,934	\$4,408,814	\$4,596,987	\$4,596,987	\$0	0.00%
1303	Adm & Supv Sick Leave	\$0	\$2,729	\$577	\$0	\$577	\$577	\$0	0.00%
1306	Adm & Supv Extra Duty	\$0	\$2,061	\$3,470	\$1,989	\$0	\$5,526	\$5,526	100.00%
1316	Adm & Supv Subs	\$96,865	\$16,823	\$39,623	\$81,694	\$116,979	\$60,363	(\$56,616)	-48.40%
1317	Adm & Supv Stipend	\$13,299	\$12,965	\$10,505	\$3,220	\$5,500	\$33,700	\$28,200	512.73%
1350	Cash In Lieu	\$63,558	\$79,698	\$91,384	\$62,024	\$64,901	\$64,901	\$0	0.00%
1902	Other Certificated Salaries	\$378,475	\$303,076	\$263,909	\$172,882	(\$1,761,880)	\$159,967	\$1,921,847	-109.08%
1916	Other Certificated Hourly	\$5,493	\$6,723	\$6,036	\$6,992	\$6,872	\$3,884	(\$2,988)	-43.48%
1917	Other Certificated Stipend	\$0	\$0	\$3,000	\$600	\$600	\$600	\$0	0.00%
	Subtotal	\$49,139,681	\$46,412,611	\$48,258,710	\$46,571,600	\$46,956,291	\$48,021,418	\$1,065,127	2.27%
CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$221,884	\$176,796	\$180,400	\$160,389	\$209,153	\$209,153	\$0	0.00%
2103	Instructional Aides Substitute	\$47	\$0	\$0	\$0	\$450	\$450	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$299	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$21,358	\$42,054	\$36,713	\$20,279	\$21,688	\$27,015	\$5,327	24.56%
2117	Stipend/Student Workers	\$122,898	\$138,819	\$154,893	\$190,058	\$184,753	\$184,753	\$0	0.00%
2146	Tutors-Hrly	\$32,935	\$53,203	\$70,744	\$45,356	\$20,000	\$20,000	\$0	0.00%
2150	Cash In Lieu	\$24,115	\$26,096	\$20,234	\$19,634	\$14,952	\$14,952	\$0	0.00%
2165	Student Worker	\$0	\$1,478	\$6,615	\$5,682	\$0	\$17,448	\$17,448	100.00%
2182	Instr Spec Monthly Sal	\$394,794	\$353,152	\$349,490	\$469,882	\$469,014	\$469,014	\$0	0.00%
2186	Instr Spec Hourly	\$29,429	\$22,445	\$23,373	\$35,150	\$18,422	\$17,000	(\$1,422)	-7.72%
2202	Classified Support Salaries	\$4,978,655	\$5,095,164	\$5,242,249	\$5,200,082	\$5,830,112	\$5,760,107	(\$70,005)	-1.20%
2203	Classified Support Substitutes	\$84,560	\$91,086	\$50,070	\$85,214	\$51,999	\$31,464	(\$20,535)	-39.49%
2212	Class Support Overtime	\$684,370	\$548,193	\$538,821	\$445,468	\$206,905	\$202,143	(\$4,762)	-2.30%
2216	Class Support Hrly/Daily/Subs	\$641,740	\$634,316	\$538,431	\$464,713	\$321,891	\$174,273	(\$147,618)	-45.86%
2250	Cash In Lieu	\$139,623	\$117,592	\$101,578	\$111,104	\$147,009	\$163,128	\$16,119	10.96%
2265	Student Worker	\$6,825	\$8,340	\$7,871	\$390	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Adopted Budget 2020-21 As of 6/24/2020	First Interim 2020-21 As of 10/31/2020	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
2302	Classified Supervisor & Admin Sal	\$1,914,392	\$1,838,562	\$1,898,338	\$2,005,630	\$2,100,681	\$2,344,772	\$244,091	11.62%
2316	Classified Supv-Hourly/Daily/Sub	\$61,021	\$22,411	\$27,057	\$16,152	\$400	\$0	\$0	0.00%
2317	Classified Supv & Admin Stipend	\$0	\$600	\$600	\$0	\$0	\$0	\$0	0.00%
2350	Cash In Lieu	\$25,914	\$26,345	\$16,867	\$14,753	\$26,355	\$26,355	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$3,498,269	\$3,541,971	\$3,703,854	\$3,777,269	\$4,371,179	\$4,324,780	(\$46,399)	-1.06%
2403	Clerical Tech & Off Sub	\$211,995	\$172,217	\$133,507	\$104,750	\$155,873	\$84,549	(\$71,324)	-45.76%
2412	Clerical Tech & Off Overtime	\$85,047	\$82,412	\$77,494	\$79,334	\$93,260	\$65,701	(\$27,559)	-29.55%
2416	Clerical Hry/Daily/Subs	\$248,943	\$250,521	\$274,493	\$237,393	\$165,525	\$103,343	(\$62,182)	-37.57%
2450	Cash In Lieu	\$81,835	\$89,737	\$78,766	\$85,940	\$103,347	\$110,725	\$7,378	7.14%
2902	Other Classified Salaries	\$388,165	\$394,793	\$583,091	\$863,335	(\$567,381)	\$987,258	\$1,554,639	-274.00%
2903	Other Classified Substitute	\$4,085	\$8,778	\$8,677	\$14,813	\$0	\$0	\$0	0.00%
2912	Other Classified Monthly Salaries	\$241	\$956	\$11,044	\$4,765	\$2,208	\$1,523	(\$685)	-31.02%
2916	Other Class Subs/Daily/Hry	\$252,035	\$220,061	\$115,316	\$37,650	\$178	\$178	\$0	0.00%
2950	Cash In Lieu of Benefits	\$20,345	\$18,374	\$33,070	\$48,618	\$52,049	\$52,049	\$0	0.00%
	Subtotal	\$14,075,518	\$13,976,769	\$14,283,655	\$14,623,801	\$14,000,022	\$15,392,533	\$1,392,511	9.95%
EMPLOYEE BENEFITS									
3101	STRS - Certificated	\$6,019,556	\$6,476,347	\$7,536,021	\$7,879,087	\$7,860,411	\$7,703,703	(\$156,708)	-1.99%
3102	STRS - Classified	\$6,829	\$9,838	\$10,412	\$8,805	\$0	\$7,658	\$7,658	100.00%
3201	PERS - Certificated	\$100,602	\$98,643	\$128,303	\$162,615	\$46,117	\$46,117	\$0	0.00%
3202	PERS - Classified	\$1,585,629	\$1,856,015	\$2,139,268	\$2,443,032	\$2,905,148	\$2,879,771	(\$25,377)	-0.87%
3301	Medicare - Instructional	\$665,071	\$626,005	\$652,348	\$590,803	\$708,902	\$694,837	(\$14,065)	-1.98%
3302	Medicare - Non Instructional	\$197,661	\$195,346	\$199,857	\$179,390	\$227,161	\$224,549	(\$2,612)	-1.15%
3311	OASDI - Certificated	\$48,127	\$44,166	\$52,573	\$52,697	\$13,812	\$15,560	\$1,748	12.66%
3312	OASDI - Classified	\$832,161	\$827,958	\$846,457	\$868,817	\$965,400	\$953,920	(\$11,480)	-1.19%
3401	Health & Welfare - Certificated	\$3,888,436	\$3,578,458	\$3,531,209	\$3,374,983	\$3,822,555	\$3,738,662	(\$83,893)	-2.19%
3402	Health & Welfare - Classified	\$1,909,744	\$1,947,091	\$1,998,073	\$1,974,643	\$2,244,858	\$2,058,776	(\$186,082)	-8.29%
3501	SUI - Certificated	\$25,848	\$26,939	\$28,123	\$9,627	\$29,035	\$28,468	(\$567)	-1.95%
3502	SUI - Classified	\$8,174	\$8,112	\$8,304	\$3,905	\$9,242	\$8,429	(\$813)	-8.80%
3601	Workers Comp - Certificated	\$1,001,517	\$952,210	\$988,718	\$956,582	\$1,005,814	\$985,931	(\$19,883)	-1.98%
3602	Workers Comp - Classified	\$288,986	\$287,177	\$293,642	\$300,946	\$321,037	\$317,549	(\$3,488)	-1.09%
3701	Retiree Benefits - Certificated	\$1,301,140	\$913,668	\$958,734	\$519,527	\$418,617	\$417,450	(\$1,167)	-0.28%
3702	Retiree Benefits - Classified	\$311,539	\$244,039	\$246,908	\$183,092	\$126,306	\$118,921	(\$7,385)	-5.85%
3902	Other Benefits	\$0	\$0	\$0	\$0	(\$893,426)	\$0	\$893,426	-100.0%
	Subtotal	\$18,191,019	\$18,092,010	\$19,618,889	\$19,508,552	\$19,810,989	\$20,200,301	\$389,312	1.97%
BOOKS AND SUPPLIES									
4100	Apprv Texts & Core Curr Materials	\$149,049	\$169,571	\$127,078	\$81,914	\$3,716	\$3,716	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Adopted Budget 2020-21 As of 6/24/2020	First Interim 2020-21 As of 10/31/2020	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
4200	Books - Other Reference Materials	\$431	(\$856)	\$7,664	\$314	\$1,245	\$1,245	\$0	0.00%
4300	Materials and Supplies	\$563,673	\$622,005	\$688,428	\$335,496	\$504,314	\$528,420	\$24,106	4.78%
4350	Other Supplies	\$916,202	\$771,893	\$773,024	\$596,348	\$692,051	\$670,959	(\$21,092)	-3.05%
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$0	\$56,594	\$45,928	(\$10,666)	-18.85%
4400	Equipment \$500 to \$5,000	\$217,284	\$111,178	\$64,789	\$115,261	\$135,181	\$172,507	\$37,326	27.61%
4600	Fuel Gasoline	\$10,787	\$8,458	\$16,495	\$31,469	\$9,000	\$10,000	\$1,000	11.11%
4610	Fuel Natural Gas	\$25,217	\$26,570	\$10,189	\$11,221	\$42,308	\$42,308	\$0	0.00%
4620	Fuel Diesel	\$75,818	\$99,102	\$105,304	\$55,022	\$89,200	\$89,200	\$0	0.00%
	Subtotal	\$1,958,460	\$1,807,920	\$1,792,971	\$1,227,046	\$1,536,109	\$1,566,783	\$30,674	2.00%
SERVICES, OTHER OPERATING EXPENSES									
5100	Service Contracts above \$25,000	\$0	\$14,166	\$4,273	\$22,750	\$0	\$52,000	\$52,000	100.00%
5200	Travel & Conferences	\$196,612	\$190,428	\$149,775	\$77,228	\$50,368	\$81,876	\$31,508	62.56%
5300	Dues and Memberships	\$52,367	\$38,234	\$48,164	\$32,956	\$46,474	\$56,224	\$9,750	20.98%
5400	Insurance	\$741,489	\$707,573	\$794,882	\$878,880	\$877,000	\$1,004,068	\$127,068	14.49%
5510	Water/Sewage	\$542,717	\$523,213	\$599,473	\$796,554	\$598,000	\$598,000	\$0	0.00%
5520	Natural Gas	\$267,550	\$479,529	\$395,449	\$336,348	\$280,000	\$280,000	\$0	0.00%
5530	Storm Drains	\$61,450	\$61,450	\$61,450	\$0	\$61,450	\$61,450	\$0	0.00%
5540	Garbage	\$377,012	\$414,132	\$442,868	\$343,263	\$376,232	\$376,232	\$0	0.00%
5550	Electricity	\$1,517,256	\$1,623,196	\$1,573,843	\$1,608,161	\$1,422,300	\$1,422,300	\$0	0.00%
5570	Alarm Service	\$43,003	\$29,579	\$33,313	\$34,367	\$40,000	\$40,000	\$0	0.00%
5600	Rental, Leases & Repairs	\$424,805	\$413,866	\$406,635	\$406,108	\$704,991	\$571,361	(\$133,630)	-18.95%
5620	Maintenance Contracts	\$707,581	\$629,066	\$758,435	\$717,094	\$708,245	\$708,245	\$0	0.00%
5711	Field Trips	(\$49,671)	(\$73,626)	(\$34,350)	(\$42,906)	(\$37,509)	(\$19,140)	\$18,369	-48.97%
5712	Central Printing - Xerox	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	\$0	\$0	\$1,330	(\$43,218)	(\$50,882)	(\$50,882)	\$0	0.00%
5751	Field Trips, Interfund	(\$7,471)	(\$10,677)	(\$5,717)	(\$689)	(\$7,817)	(\$7,817)	\$0	0.00%
5752	Central Printing - Xerox	(\$10,500)	(\$10,500)	(\$10,500)	(\$9,500)	(\$10,500)	(\$10,500)	\$0	0.00%
5753	Offsites Printing - Copiers	(\$9,400)	(\$9,400)	(\$9,400)	(\$3,000)	(\$3,000)	(\$3,000)	\$0	0.00%
5759	Work Order Changes	(\$25,508)	(\$32,074)	(\$33,668)	(\$29,992)	(\$44,500)	(\$44,500)	\$0	0.00%
5800	Contract Services	\$2,880,552	\$2,943,311	\$3,609,813	\$3,149,930	\$3,263,557	\$2,853,100	(\$410,457)	-12.58%
5814	QSS Support/Training	\$87,244	\$84,780	\$45,395	\$93,264	\$85,730	\$85,730	\$0	0.00%
5820	Outside Printing	\$143	\$4,155	\$0	\$0	\$6,578	\$6,578	\$0	0.00%
5829	Legal Fees	\$749,437	\$551,473	\$443,323	\$402,910	\$850,000	\$730,000	(\$120,000)	-14.12%
5830	Election Expense	\$241,900	\$0	\$0	\$1,000,000	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$64,000	\$66,000	\$68,000	\$68,000	\$69,000	\$70,000	\$1,000	1.45%
5839	Bank Fees	\$25,850	\$32,073	\$33,238	\$72	\$22,900	\$22,900	\$0	0.00%
5840	Special Ed Settlement	\$0	\$0	\$63,167	\$24,983	\$11,500	\$11,500	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Adopted Budget 2020-21 As of 6/24/2020	First Interim 2020-21 As of 10/31/2020	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$0	\$17,317	\$0	(\$17,317)	-100.00%
5910	Postage/Mailing	\$88,771	\$72,787	\$94,615	\$64,588	\$87,296	\$87,296	\$0	0.00%
5920	Cell Phone	\$20,002	\$35,427	\$42,839	\$39,978	\$58,700	\$55,800	(\$2,900)	-4.94%
5930	Telephone	\$167,626	\$114,760	\$169,376	\$224,231	\$126,000	\$126,000	\$0	0.00%
5940	Internet Service	\$106,764	\$111,105	\$99,780	\$103,780	\$102,900	\$102,900	\$0	0.00%
5950	Postage-Interfund	(\$3,300)	(\$4,773)	(\$5,531)	\$0	(\$8,105)	(\$8,105)	\$0	0.00%
	Subtotal	\$9,254,982	\$8,995,956	\$9,836,974	\$10,292,842	\$9,700,928	\$9,256,319	(\$444,609)	-4.58%
	CAPITAL OUTLAY								
6200	Buildings & Improvements of Buildings	\$12,019	\$6,100	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$490,280	\$389,330	\$39,156	\$641,366	\$58,450	\$58,450	\$0	0.00%
	Subtotal	\$502,299	\$395,430	\$39,156	\$641,366	\$58,450	\$58,450	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COSTS								
7340	Interprogram Indirect Costs	(\$2,284,120)	(\$2,250,999)	(\$2,370,486)	(\$2,231,251)	(\$2,625,732)	(\$2,806,450)	(\$180,718)	6.88%
7350	Interfund Direct Support Costs	(\$50,882)	(\$50,881)	(\$50,882)	\$0	\$0	\$0	\$0	0.00%
7390	Interfund Indirect Costs	(\$657,579)	(\$648,763)	(\$609,966)	(\$576,084)	(\$437,533)	(\$496,846)	(\$59,313)	13.56%
	Subtotal	(\$2,992,581)	(\$2,950,643)	(\$3,031,333)	(\$2,807,335)	(\$3,063,265)	(\$3,303,296)	(\$240,031)	7.84%
	TOTAL EXPENDITURES	\$90,129,379	\$86,730,054	\$90,799,021	\$90,057,874	\$88,999,524	\$91,192,508	\$2,192,984	2.46%
	OTHER FINANCING SOURCES AND USES								
	InterFund Transfers Out								
7619	To: Fund 11 - SBX3 4/LCFF/Older Adults	\$100,000	\$70,000	\$60,000	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Child Dev	\$312,925	\$36,767	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$127,404	\$127,404	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 13 - LCFF Transfer Cafeteria Fund	\$732,542	\$848,497	\$632,542	\$734,521	\$451,527	\$1,305,376	\$853,849	189.10%
7619	To: Fund 13 - Cafeteria Fund	\$267,458	\$150,000	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$168,244	\$120,814	\$0	\$181,748	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$243,496	\$243,496	\$297,730	\$66,852	\$215,132	\$215,132	\$0	0.00%
	Subtotal	\$1,952,069	\$1,596,978	\$990,272	\$983,121	\$666,659	\$1,520,508	\$853,849	128.08%
	InterFund Transfers Out								
8919	Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$3,200,000	\$6,300,000	\$3,200,000	(\$3,100,000)	-49.21%
	Contributions, Transfers In								
8981	BSEP Contribution	\$14,477,072	\$13,538,036	\$13,977,541	\$14,229,779	\$14,669,800	\$14,669,800	\$0	0.00%
8982	BSEP Direct Support	\$395,051	\$373,335	\$388,695	\$567,882	\$580,000	\$580,000	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 6/30/2020	Adopted Budget 2020-21 As of 6/24/2020	First Interim 2020-21 As of 10/31/2020	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
8983	BSEP Substitute Compensation	\$253,898	\$242,498	\$254,345	\$255,077	\$260,500	\$260,500	\$0	0.00%
	Subtotal	\$15,126,021	\$14,153,869	\$14,620,580	\$15,052,738	\$15,510,300	\$15,510,300	\$0	0.00%
8980	Contributions - Unrestricted								
	- 6500 - Special Education	(\$16,136,472)	(\$17,753,104)	(\$20,148,098)	(\$22,599,687)	(\$21,759,431)	(\$22,119,635)	(\$360,204)	1.66%
	- 6512 - Spe Ed Mental Health	(\$521,126)	(\$729,303)	(\$769,570)	(\$1,459,293)	(\$1,663,404)	(\$2,122,904)	(\$459,500)	27.62%
	Other Contributions - Prior Year Balances	(\$1,422)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	(\$16,659,021)	(\$18,482,407)	(\$20,917,667)	(\$24,058,979)	(\$23,422,835)	(\$24,242,539)	(\$819,704)	3.50%
	TOTAL OTHER FINANCING SOURCES/USES	(\$3,485,069)	(\$5,925,516)	(\$7,287,359)	(\$6,789,362)	(\$2,279,194)	(\$7,052,747)	(\$4,773,553)	209.44%
	SURPLUS / (DEFICIT)	(\$4,074,788)	(\$1,655,942)	(\$1,603,072)	\$1,853,478	(\$1,351,146)	(\$1,030,491)	\$320,655	-23.73%
	BEGINNING FUND BALANCE	\$9,623,147	\$5,548,359	\$3,892,417	\$2,289,344	\$4,142,823	\$4,142,823	\$0	0.00%
	ENDING FUND BALANCE	\$5,548,359	\$3,892,417	\$2,289,344	\$4,142,823	\$2,791,677	\$3,112,332	\$320,655	11.49%
9130	Designations of Ending Fund Balance								
9770	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
	Designated:								
	- Supplemental Grant LCAP (Res0500)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$800,000	\$800,000	\$0	0.00%
	- LCAP Reserves Carryover	\$0	\$325,410	\$427,027	\$0	\$0	\$0	\$0	0.00%
	- Commitment for BSEP Program Support	\$416,168	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Reserve for Economic Uncertainty	\$0	\$0	\$238,389	\$0	(\$227,235)	(\$151,601)	\$75,634	-33.28%
	- Unrestricted Ending Fund Balance	\$4,032,191	\$2,467,007	\$523,929	\$3,042,823	\$2,118,912	\$2,363,933	\$245,021	11.56%
	ENDING FUND BALANCE	\$5,548,359	\$3,892,417	\$2,289,344	\$4,142,823	\$2,791,677	\$3,112,332	\$320,655	11.49%
	Economic Uncertainties 3.0%	\$3,443,691	\$3,599,848	\$3,900,375	\$3,921,046	\$3,434,751	\$3,769,445	\$334,694	9.74%
	Less Fund 17 Balance	\$3,443,691	\$3,599,848	\$3,661,986	\$3,921,046	\$3,661,986	\$3,921,046	\$259,060	7.07%
	Less Fund 01 Reserve	\$0	\$0	\$238,389	\$0	(\$227,235)	(\$151,601)	\$75,634	0.00%
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

GENERAL FUND

TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 06/30/2020	Adopted Budget 2020-21 As of 06/24/2020	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
OTHER LOCAL REVENUES									
8675	Transportation Fees from Indiv	\$380,466	\$370,760	\$400,000	\$400,000	\$200,000	\$200,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$0	\$640,859	\$0	\$0	\$0	0.00%
	Subtotal	\$380,466	\$370,760	\$400,000	\$1,040,859	\$200,000	\$200,000	\$0	0.00%
OTHER FINANCING SOURCES AND USES									
CONTRIBUTIONS									
8980	Contributions - Unrestricted	\$2,481,554	\$2,218,944	\$1,923,646	\$1,915,068	\$2,271,921	\$2,290,290	\$18,369	0.81%
8990	Contributions - Restricted-Field Trip	\$0	\$0	\$27,671	\$27,671	\$27,671	\$27,671	\$0	0.00%
	Subtotal	\$2,481,554	\$2,218,944	\$1,951,317	\$1,942,739	\$2,299,592	\$2,317,961	\$18,369	0.80%
	TOTAL REVENUES	\$2,862,020	\$2,589,704	\$2,351,317	\$2,983,598	\$2,499,592	\$2,517,961	\$18,369	0.73%
CLASSIFIED SALARIES									
2202	Classified Support Salaries	\$1,109,141	\$1,122,212	\$1,187,995	\$1,135,579	\$1,289,330	\$1,289,330	\$0	0.00%
2212	Class Support Overtime	\$204,645	\$172,448	\$68,459	\$70,170	\$0	\$1,502	\$1,502	0.00%
2216	Class Support Hry/Daily/Subs	\$212,217	\$210,477	\$124,707	\$110,753	\$0	\$3,029	\$3,029	0.00%
2250	Cash In Lieu	\$19,623	\$6,560	\$7,487	\$12,539	\$7,487	\$16,228	\$8,741	116.75%
2302	Classified Supervisor & Admin Sal	\$263,883	\$254,560	\$276,192	\$290,873	\$305,616	\$319,966	\$14,350	4.70%
2316	Classified Supv-Hourly/Daily/Sub	\$494	\$0	\$0.00	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$95,948	\$83,599	\$41,256	\$42,287	\$44,220	\$8,940	(\$35,280)	-79.78%
2412	Clerical Tech & Off Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hry/Daily/Subs	\$0	\$6,196	\$13,709	\$4,052	\$0	\$0	\$0	0.00%
	Subtotal	\$1,905,951	\$1,856,052	\$1,719,805	\$1,666,253	\$1,646,653	\$1,638,995	(\$7,658)	-0.47%
EMPLOYEE BENEFITS									
3102	STRS - Classified	\$5,551	\$6,419	\$0	\$0	\$0	\$7,658	\$7,658	0.00%
3202	PERS - Classified	\$211,111	\$236,118	\$312,124	\$304,351	\$339,307	\$339,307	\$0	0.00%
3302	Medicare - Non Instructional	\$27,075	\$26,104	\$25,576	\$24,330	\$23,985	\$23,985	\$0	0.00%
3312	OASDI - Classified	\$113,018	\$108,886	\$109,356	\$104,030	\$102,887	\$102,887	\$0	0.00%
3402	Health & Welfare - Classified	\$315,117	\$317,141	\$353,439	\$302,812	\$317,147	\$317,147	\$0	0.00%
3502	SUI - Classified	\$1,115	\$1,077	\$1,022	\$973	\$1,075	\$1,075	\$0	0.00%
3602	Workers Comp - Classified	\$39,412	\$38,049	\$36,158	\$34,397	\$33,796	\$33,796	\$0	0.00%
3702	Retiree Benefits - Classified	\$40,293	\$30,497	\$34,625	\$13,245	\$14,753	\$14,753	\$0	0.00%

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Version 2

FUND 01 - RESOURCE 0230 - TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 06/30/2020	Adopted Budget 2020-21 As of 06/24/2020	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
	Subtotal	\$752,692	\$764,291	\$872,300	\$784,138	\$832,950	\$840,608	\$7,658	0.92%
	BOOKS AND SUPPLIES								
4300	Materials and Supplies	\$266,481	\$166,874	\$210,000	\$193,000	\$210,000	\$210,000	\$0	0.00%
4350	Other Supplies	\$776	\$673	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$15,828	\$5,935	\$10,000	\$5,000	\$10,000	\$10,000	\$0	0.00%
4600	Fuel Gasoline	\$10,787	\$8,458	\$9,000	\$34,000	\$9,000	\$9,000	\$0	0.00%
4610	Fuel Natural Gas	\$25,217	\$26,570	\$42,308	\$27,308	\$42,308	\$42,308	\$0	0.00%
4620	Fuel Diesel	\$75,818	\$99,102	\$89,200	\$77,200	\$89,200	\$89,200	\$0	0.00%
	Subtotal	\$394,907	\$307,612	\$361,508	\$337,508	\$361,508	\$361,508	\$0	0.00%
	SERVICES, OTHER OPERATING SUPPLIES								
5200	Travel & Conferences	\$4,282	\$4,033	\$5,000	\$3,000	\$5,000	\$5,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$75	\$500	\$500	\$500	\$500	\$0	0.00%
5600	Rental, Leases & Repairs	\$178,552	\$156,167	\$255,267	\$201,267	\$255,267	\$243,267	(\$12,000)	-4.70%
5710	Direct Costs for Transf of Svc	(\$770,000)	(\$770,000)	(\$770,000)	(\$573,546)	(\$573,546)	(\$573,546)	\$0	0.00%
5711	Field Trips	(\$71,474)	(\$100,114)	(\$90,392)	(\$93,335)	(\$70,013)	(\$51,644)	\$18,369	-26.24%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$7,471)	(\$10,677)	(\$26,761)	(\$14,100)	(\$7,817)	(\$7,817)	\$0	0.00%
5759	Work Order Changes	(\$25,508)	(\$32,074)	(\$69,500)	(\$49,500)	(\$44,500)	(\$44,500)	\$0	0.00%
5800	Contract Services	\$66,049	\$46,392	\$36,105	\$73,069	\$36,105	\$48,105	\$12,000	33.24%
5910	Postage/Mailing	\$788	\$1,142	\$2,054	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$2,409	\$2,525	\$3,800	\$3,800	\$3,800	\$3,800	\$0	0.00%
	Subtotal	(\$621,373)	(\$701,531)	(\$652,927)	(\$445,791)	(\$392,150)	(\$373,781)	\$18,369	-4.68%
	CAPITAL OUTLAY								
6400	Equipment	\$429,842	\$363,282	\$50,631	\$641,490	\$50,631	\$50,631	\$0	0.00%
	Subtotal	\$429,842	\$363,282	\$50,631	\$641,490	\$50,631	\$50,631	\$0	0.00%
	OTHER FINANCING SOURCES AND USES								
	InterFund Transfers Out								
7612	To: Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

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BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2019-20 As of 06/30/2020	Adopted Budget 2020-21 As of 06/24/2020	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
	TOTAL EXPENDITURES	\$2,862,020	\$2,589,706	\$2,351,317	\$2,983,598	\$2,499,592	\$2,517,961	\$18,369	0.73%
	SURPLUS / (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

SPECIAL EDUCATION

BERKELEY UNIFIED SCHOOL DISTRICT SPECIAL EDUCATION COMPARATIVE REPORT										
SACS RESC	SACS OBJ	Description	Audited Actuals 2016-17 As of 6-30-17	Audited Actuals 2017-18 As of 6-30-18	Audited Actuals 2018-19 As of 6-30-19	Unaudited Actuals 2019-20 As of 6-30-20	Adopted Budget 2020-21 As of 6-24-20	First Interim 2020-21 As of 10-30-20	1st Interim 2020-21 vs Adopted Budget 2020-21	% Variance
REVENUE										
3310	8181	Special Ed - IDEA Basic Grant Entitlement	1,599,513 (261,318)	1,600,032	1,781,717	1,830,091	1,544,059	1,544,059	0	0.00%
3310	8990	Special Ed - IDEA Basic Grant Entitlement		0	0	0		0	0	0.00%
3312	8990	Coordinated Early Intervention	261,318	0	0	0	272,481	272,481	0	0.00%
3315	8182	Special Ed - IDEA Preschool Entitlement	36,750	42,520	35,650	44,087	26,321	26,321	0	0.00%
3318	8990	Special Ed - IDEA Preschool Entitlement					4,645	4,645	0	0.00%
3320	8182	Special Ed - IDEA Preschool Local Entitlement	105,859	120,014	0	0	0	0	0	0.00%
3327	8182	Special Ed - Mental Health Fed	108,407	106,909	108,731	109,530	109,530	110,551	1,021	0.92%
3385	8182	Special Ed - IDEA Early Intervention	0	0	6,461	12,793	17,768	35,537	17,769	50.00%
3410	8290	Special Ed - TPP	91,533	84,657	87,040	75,457	116,306	116,306	0	0.00%
5640	8290	Special Ed - Medical Billing Option	138,551	196,483	173,454	121,705	124,200	124,200	0	0.00%
6500	8097	Special Ed - Property Taxes Transfers	535,089	600,312	628,740	684,868	637,929	637,848	(81)	-0.01%
6500	8699	Special Ed - Local Revenue	(3)	7,104	525	66,000		0	0	0.00%
6500	8791	Special Ed - Apportionment	4,563,949	4,437,720	4,781,575	4,886,743	5,285,167	5,297,107	11,940	0.23%
6512	8590	Special Ed - Mental Health	565,784	795,026	591,537	611,353	608,945	618,065	9,120	1.48%
6512	8599	Prior Year State Revenue	0	0	0	(4,538)	0	0	0	0.00%
6515	8590	Special Ed - Infant Discretionary	(329)	0	557	0	1,841	3,682	1,841	50.00%
6520	8590	Special Ed - Workability I	84,520	85,430	80,395	85,200	85,200	85,200	0	0.00%
6520	8599	Special Ed - Workability I	0	0	4,805	0	0	0	0	0.00%
9171	8699	Special Ed - Oakland Unified Speech & Lang	72,988	78,388	68,566	0	0	0	0	0.00%
Total Revenue			7,902,611	8,154,595	8,349,752	8,523,289	8,834,392	8,876,002	41,610	0.47%
EXPENDITURES										
1102		Teachers' Monthly Salaries	5,981,109	5,887,242	6,264,588	6,386,199	6,724,337	6,440,771	(283,566)	-4.40%
1103		Substitute Teachers Illness	70,669	88,732	100,251	88,183	36,975	19,125	(17,850)	-93.33%
1106		Teacher Extra Duty/Curr Dv	3,203	1,544	7,622	1,303	7,150	3,419	(3,731)	-109.13%
1116		Teachers Hourly/Daily/ Subs Other	80,279	84,290	152,706	245,700	114,870	105,745	(9,125)	-8.63%
1117		Teachers Stipend	0	1,000	0	15,086	15,500	3,875	(11,625)	-300.00%
1202		Certificated Pupil Support Salaries	1,091,396	1,022,416	1,111,933	1,242,085	1,514,980	1,568,958	53,978	3.44%
1203		Certificated Pupil Support - Subs	1,393	1,115	36,933	91,307	4,000	1,001	(2,999)	-299.60%
1216		Certificated Pupil Support - Hrly/Daily/Subs	82,458	99,099	40,766	1,977	2,150	11,008	8,858	80.47%
1302		Certificated Supervisor & Adm Salaries	655,046	640,246	680,167	686,780	755,352	758,021	2,669	0.35%
1317		Adm & Supv - Stipend	3,000	0	0	0	0	0	0	0.00%
1350		Cash in Lieu of Benefits	13,772	11,007	23,057	17,211	17,300	14,931	(2,369)	-15.87%
1902		Other Certificated Monthly Salaries	58,395	58,098	58,948	46,812	58,490	60,202	1,712	2.84%
SUBTOTAL - CERTIFICATED SALARIES			8,040,720	7,894,789	8,476,972	8,822,643	9,251,104	8,987,056	(264,048)	-2.94%
2102		Instructional Aides Monthly Salary	3,194,831	3,144,729	3,499,398	3,730,744	4,160,800	4,218,266	57,466	1.36%
2103		Instructional Aides Substitute	173,707	143,708	125,179	359,755	63,965	21,418	(42,547)	-198.65%
2112		Instructional Aides overtime	176	166	12,670	10,855	12,874	3,220	(9,654)	-299.81%
2116		Instructional Aides Hrly/Daily/Sub/Others	652,572	879,667	638,804	232,547	217,725	101,495	(116,230)	-114.52%
2150		Cash In Lieu of Benefits	171,593	167,737	147,710	139,594	139,595	179,637	40,042	22.29%
2202		Classified Support Monthly Salary	463,711	524,783	655,275	787,168	907,781	746,034	(161,747)	-21.68%
2212		Classified Support Overtime	0	226	0	0	0	0	0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT SPECIAL EDUCATION COMPARATIVE REPORT										
SACS RESC	SACS OBJ	Description	Audited Actuals 2016-17 As of 6-30-17	Audited Actuals 2017-18 As of 6-30-18	Audited Actuals 2018-19 As of 6-30-19	Unaudited Actuals 2019-20 As of 6-30-20	Adopted Budget 2020-21 As of 6-24-20	First Interim 2020-21 As of 10-30-20	1st Interim 2020-21 vs Adopted Budget 2020-21	% Variance
	2216	Classified Support Hrly/Daily	15,762	20,433	12,243	14,998	11,070	7,437	(3,633)	-48.85%
	2250	Cash In Lieu	(794)	2,914	9,089	27,698	30,158	36,024	5,866	16.28%
	2402	Clerical Tech & Off Staff Salaries	286,466	281,425	259,358	311,680	315,155	273,628	(41,527)	-15.18%
	2403	Clerical Tech & Office Staff Substitutes	0	0	10,073	4,359	4,650	1,163	(3,487)	-299.83%
	2412	Clerical Tech & Office Staff overtime	0	0	113	11,714	12,300	3,075	(9,225)	-300.00%
	2416	Clerical Tech & Off Staff - Hrly/Subs	10,706	14,444	25,463	5,959	6,150	1,538	(4,612)	-299.87%
	2450	Cash In Lieu of Benefits	3,495	3,632	3,715	1,844	1,844	461	(1,383)	-300.00%
	2917	Stipend / Student Workers	25,034	33,033	19,157	31,419	32,000	32,000	0	0.00%
		SUBTOTAL - CLASSIFIED SALARIES	4,997,258	5,216,897	5,418,246	5,670,334	5,916,067	5,625,394	(290,672)	-5.17%
	3101	STRS - Certificated	972,983	1,084,563	1,311,121	1,464,358	1,452,345	1,443,367	(8,978)	-0.62%
	3102	STRS - Classified	404	2,050	93	1,555	0	495	495	100.00%
	3201	PERS - Certificated	18,710	20,577	28,896	12,612	0	31,130	31,130	100.00%
	3202	PERS - Classified	533,240	612,403	796,220	942,464	1,124,286	1,129,576	5,290	0.47%
	3301	Medicare - Certificated	108,967	110,027	115,527	116,465	130,394	132,145	1,751	1.33%
	3302	Medicare - Classified	70,189	73,336	75,985	64,735	83,744	82,825	(919)	-1.11%
	3311	FICA - Certificated	7,935	8,190	10,823	3,944	0	12,329	12,329	100.00%
	3312	FICA - Classified	299,808	312,305	322,791	337,988	348,537	351,537	3,000	0.85%
	3401	Health & Welfare - Certificated	587,174	595,124	603,338	581,182	782,342	587,598	(194,744)	-33.14%
	3402	Health & Welfare - Classified	947,274	980,033	974,089	955,066	1,160,283	911,326	(248,957)	-27.32%
	3501	SUI - Certificated	4,665	5,291	4,917	1,849	5,220	2,280	(2,940)	-128.95%
	3502	SUI - Classified	2,886	3,031	3,135	1,300	3,350	1,688	(1,662)	-98.46%
	3601	Workers Compensation - Certificated	164,617	162,488	173,769	180,797	184,357	187,457	3,100	1.65%
	3602	Workers Compensation - Classified	102,448	107,288	111,005	116,815	115,241	117,002	1,761	1.51%
	3701	Retiree Benefit - Certificated	209,197	182,442	169,382	95,806	80,933	41,793	(39,140)	-93.65%
	3702	Retiree Benefit - Classified	115,736	89,421	95,951	66,135	49,085	25,678	(23,407)	-91.16%
		SUBTOTAL - BENEFITS	4,146,233	4,348,569	4,797,042	4,943,071	5,520,117	5,058,226	(461,891)	-9.13%
		TOTAL SALRIES AND BENEFITS	17,184,210	17,460,255	18,692,260	19,436,048	20,687,288	19,670,677	(1,016,611)	-5.17%
	4300	Materials & Supplies	62,928	63,721	33,784	90,314	130,166	87,710	(42,456)	-48.40%
	4350	Other Supplies	22,595	42,138	50,013	17,355	55,836	55,836	0	0.00%
	4380	Unallocated Expense	0	0	0	0	0	302,316	302,316	100.00%
	4400	Equipment \$500 to \$5,000	99,865	40,562	60,102	74,397	78,256	46,211	(32,045)	-69.35%
		SUBTOTAL - MATERIAL AND SUPPLIES	185,388	146,422	143,898	182,066	264,258	492,073	227,815	46.30%
	5200	Travel & Conference	16,365	12,304	15,935	17,418	22,984	22,984	0	0.00%
	5220	Travel & Training	18,681	10,180	15,721	8,107	7,179	7,179	0	0.00%
	5300	Dues & Memberships	2,546	3,964	4,643	4,913	1,850	1,850	0	0.00%
	5600	Rentals, Leases & Repairs	183	1,068	967	1,756	2,777	2,777	0	0.00%
	5800/5100	Professional/ Consulting Serv & Opr Exp.	1,219,646	1,657,888	1,508,036	2,383,859	2,636,298	3,170,365	534,067	16.85%
	5620	Maintenance Contracts	0	4,399	0	0	100	100	0	0.00%
	5805/5105	Non Public Agencies (Instruc. Per. Services)	3,530,338	4,117,517	4,130,942	6,274,575	4,532,106	5,591,461	1,059,355	18.95%

BERKELEY UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION

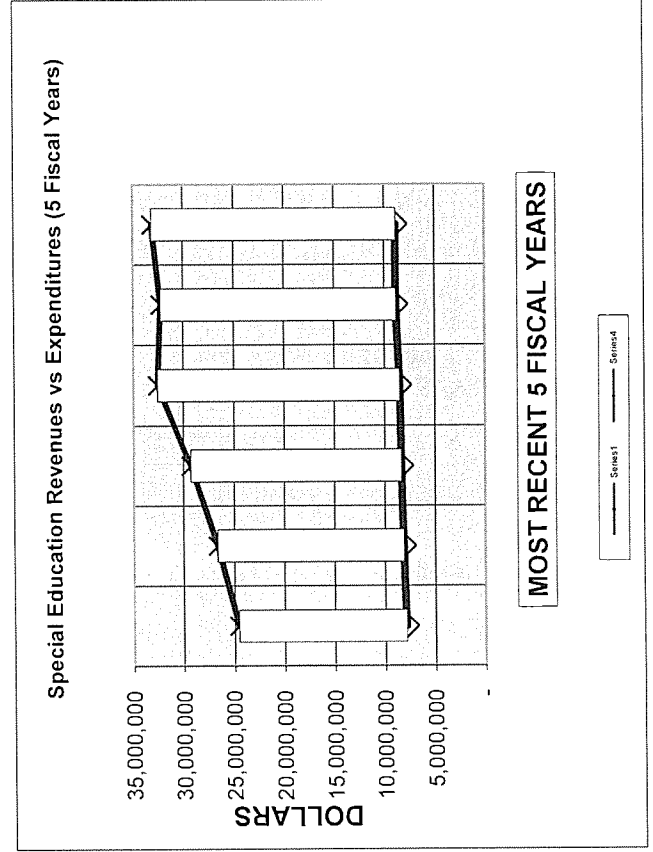
COMPARATIVE REPORT

SACS RESC	SACS OBJ	Description	Audited	Audited	Audited	Audited	Unaudited	Adopted	First	1st Interim	%
			Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Interim	2020-21 vs	
			2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21	Adopted Budget	
			As of	As of	As of	As of	As of	As of	As of	2020-21	Variance
			6-30-17	6-30-18	6-30-19	6-30-20	6-24-20	6-24-20	10-30-20		
5815/5115		Non Public Schools	1,424,405	1,864,984	2,838,317	2,700,689	2,663,011		2,708,719	45,708	1.69%
5829		Legal Fees	149,189	304,023	404,596	299,589	271,818		271,818	0	0.00%
5840		Special Education Settlement	705,895	1,243,629	1,339,002	1,252,127	1,064,391		1,118,581	54,190	4.84%
5910		Postage /Mailings	2,127	1,717	4,701	1,916	1,696		1,696	0	0.00%
5920		Cell Phone /Pages	0	0	569	689	700		2,500	1,800	72.00%
		SUBTOTAL - OPERATING EXPENDITURES	7,069,375	9,221,673	10,263,427	12,945,638	11,204,910		12,900,030	1,695,120	13.14%
7130		State Special Schools	(130)	11,004	9,396	8,528	500		500	0	0.00%
7142		Other Tuition Pmts/County ofc	0	0	0	0	50		50	0	0.00%
7340		Indirect Cost, including Transportation	124,035	138,958	119,291	117,113	100,222		101,382	1,160	1.14%
		SUBTOTAL - DIRECT AND INDIRECT COST	123,905	149,962	128,687	125,641	100,772		101,932	1,160	1.14%
		SUBTOTAL - OTHER EXPENDITURES	7,378,668	9,518,057	10,536,013	13,253,345	11,569,940		13,494,034	1,924,095	14.26%
		Total Expenditures	24,562,878	26,978,312	29,228,273	32,689,393	32,257,228		33,164,711	907,483	2.74%
		Change in Fund Balance	(2,340)	(341,311)	39,147	(107,124)	0		(46,170)	(46,170)	0.00%
		Sub Total Expenditures and Change in Fund Balance	24,560,538	26,637,001	29,267,420	32,582,269	32,257,228		33,118,541	861,313	2.60%
8980		Contribution from the General Fund/TIIG	(16,657,927)	(18,482,407)	(20,917,668)	(24,058,980)	(23,422,836)		(24,242,539)	(819,703)	3.38%
		Supplemental Information - Effective FY 2013-14									
		Revenue Limit transfer, now a contribution	770,000	770,000	770,000	770,000	770,000		770,000		
0240	8980	Expenses for Special Ed Transportation now unrestricted	(1,314,273)	(1,467,316)	(1,667,872)	(1,425,426)	(873,546)		(873,546)		
		Comparative contribution	(17,202,200)	(19,179,722)	(21,815,540)	(24,714,406)	(23,526,382)		(24,346,085)		

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2016-17	2017-18	2018-19	2019-2020	2020-2021	2020-2021
Reporting Period	Audited Actuals As of 6/30/17	Audited Actuals As of 6/30/18	Audited Actuals As of 6/30/19	Unaudited Actuals As of 06/30/20	Adopted Budget As of 06/24/20	First Interim As of 10/31/20
Total Revenues	7,902,611	8,154,595	8,349,752	8,523,289	8,834,392	8,876,002
Total Expenditures & Change in Fund Balance	24,560,538	26,637,001	29,267,420	32,582,269	32,257,228	33,118,541
General Fund and Fund Balance	(16,657,927)	(18,482,406)	(20,917,668)	(24,058,980)	(23,422,836)	(24,242,539)

The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education



PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	% Variance
REVENUE									
8621	Parcel Taxes	\$5,873,649	\$6,000,282	\$6,161,016	\$6,345,726	\$7,190,000	\$7,190,000	\$0	0.00%
8623	Parcel Taxes Prior Year	\$22,694	\$0	\$126,268	\$26,556	\$0	\$0	\$0	0.00%
8660	Interest	\$6,550	\$10,714	\$5,024	\$19,606	\$2,000	\$2,000	\$0	0.00%
8699	All Other Local Revenue	\$116,021	\$77,621	(\$1,615)	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUE	\$6,018,913	\$6,088,617	\$6,290,693	\$6,391,888	\$7,192,000	\$7,192,000	\$0	0.00%
EXPENDITURES									
CERTIFICATED SALARIES									
1116		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CLASSIFIED SALARIES									
2202	Classified Support Monthly Salary	\$1,992,988	\$2,068,768	\$2,141,931	\$2,065,113	\$2,396,632	\$2,396,632	\$0	0.00%
2212	Classified Support Overtime	\$111,078	\$94,897	\$115,820	\$83,278	\$110,000	\$110,000	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$30,998	\$113,753	\$34,560	\$11,200	\$55,000	\$55,000	\$0	0.00%
2250	Cash-in-Lieu of Benefits	\$47,486	\$50,035	\$48,868	\$42,937	\$44,634	\$44,634	\$0	0.00%
	Subtotal	\$2,182,550	\$2,327,453	\$2,341,180	\$2,202,528	\$2,606,266	\$2,606,266	\$0	0.00%
2302	Class Super & Admin Monthly Salary	\$291,689	\$358,306	\$375,640	\$430,364	\$553,413	\$553,413		0.00%
2350	Cash-in-Lieu of Benefits	\$6,886	\$7,264	\$7,431	\$7,376	\$7,378	\$7,378		0.00%
	Subtotal	\$298,575	\$365,570	\$383,071	\$437,740	\$560,791	\$560,791	\$0	0.00%
2402	Clerical Tech & Ofc Staff Salary	\$144,281	\$141,634	\$146,937	\$144,125	\$149,317	\$149,317	\$0	0.00%
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$0	\$0	\$406	\$0	\$0	\$0	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$4,970	\$1,833	\$1,220	\$1,858	\$0	\$0	\$0	0.00%
	Subtotal	\$149,251	\$143,467	\$148,563	\$145,983	\$153,317	\$153,317	\$0	0.00%
	Total Salaries	\$2,630,376	\$2,836,490	\$2,872,814	\$2,786,251	\$3,320,374	\$3,320,374	\$0	0.00%
EMPLOYEE BENEFITS									

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	% Variance
3101	STRS, Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3102	STRS, Classified	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3202	Public Empl. Ret. Sys. (PERS) Classif	\$334,894	\$406,388	\$478,835	\$519,245	\$641,567	\$641,567	\$0	0.00%
3301	Medicare/Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3302	Medicare/Alt. Classif Position	\$37,067	\$39,708	\$40,291	\$38,153	\$47,932	\$47,932	\$0	0.00%
3312	OASDI/Alt. Classif Position	\$157,106	\$168,260	\$172,278	\$166,694	\$204,950	\$204,950	\$0	0.00%
3402	Health & Welfare Ben. Classif	\$347,341	\$377,776	\$375,831	\$365,015	\$426,461	\$426,461	\$0	0.00%
3501	State Unemployment Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3502	State Unemployment Ins. Classif	\$1,535	\$1,660	\$1,680	\$837	\$1,917	\$1,917	\$0	0.00%
3601	Workers' Compensation Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3602	Workers' Compensation Ins. Classif.	\$54,242	\$58,652	\$59,375	\$57,432	\$67,945	\$67,945	\$0	0.00%
3701	Retiree Benefits, Certificated Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3702	Retiree Benefits, Classif Position	\$68,807	\$59,737	\$56,823	\$36,016	\$29,145	\$29,145	\$0	0.00%
	Subtotal	\$1,000,992	\$1,112,181	\$1,185,112	\$1,183,392	\$1,419,917	\$1,419,917	\$0	0.00%
	BOOKS AND SUPPLIES								
4350	Other Supplies	\$443,261	\$325,658	\$383,906	\$336,036	\$390,000	\$530,000	\$140,000	35.90%
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$10,370	\$11,166	\$28,471	\$79,300	\$66,000	\$267,576	\$201,576	305.42%
4600	Fuel - Gasoline	\$0	\$32,959	\$34,597	\$26,683	\$25,000	\$25,000	\$0	0.00%
4610	Fuel - Natural Gas	\$0	\$1,452	\$1,236	\$312	\$1,000	\$1,000	\$0	0.00%
4620	Fuel - Diesel	\$1,265	\$2,603	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
	Subtotal	\$454,896	\$373,838	\$448,209	\$442,331	\$483,000	\$824,576	\$341,576	70.72%
	SERV., OTHER OPER. SUPP.								
5200	Travel and Conferences	\$1,222	\$10,211	\$6,337	\$6,199	\$13,000	\$13,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$1,079,447	\$883,208	\$1,256,051	\$1,342,684	\$1,139,000	\$948,000	(\$191,000)	(16.77%)
5610	Rentals and Leases	\$10,694	\$14,223	\$13,197	\$28,449	\$35,000	\$35,000	\$0	0.00%
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5759	Work Order Charges	\$23,270	\$23,525	\$33,668	\$29,992	\$40,500	\$40,500	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$144,248	\$129,990	\$137,663	\$225,348	\$192,825	\$302,825	\$110,000	57.05%
5829	Legal Fees	\$2,957	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2016-17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	% Variance
5831	Audit Expense	\$6,900	\$7,100	\$8,800	\$7,300	\$8,000	\$8,000	\$0	0.00%
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$4,565	\$4,170	\$6,643	\$6,056	\$8,000	\$8,000	\$0	0.00%
	Subtotal	\$1,276,302	\$1,075,427	\$1,465,360	\$1,649,028	\$1,439,325	\$1,358,325	(\$81,000)	(5.63%)
	CAPITAL OUTLAY								
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$72,562	\$109,712	\$114,606	\$66,310	\$95,000	\$104,424	\$9,424	9.92%
	Subtotal	\$72,562	\$109,712	\$114,606	\$66,310	\$95,000	\$104,424	\$9,424	9.92%
	DIRECT SUPPORT / INDIRECT COSTS								
7340	Indirect Costs	\$348,392	\$321,717	\$354,014	\$321,839	\$321,663	\$334,515	\$12,852	4.00%
7350	Direct Support Chg - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$348,392	\$321,717	\$354,014	\$321,839	\$321,663	\$334,515	\$12,852	4.00%
	TOTAL EXPENDITURES	\$5,783,520	\$5,829,365	\$6,440,115	\$6,449,151	\$7,079,279	\$7,362,131	\$282,852	4.00%
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$235,394	\$259,252	(\$149,422)	(\$57,263)	\$112,721	(\$170,131)	(\$282,852)	(250.93%)
	BEGINNING FUND BALANCE	\$1,016,289	\$1,251,683	\$1,510,935	\$1,361,513	\$1,304,250	\$1,304,250	\$0	0.00%
	ENDING FUND BALANCE	\$1,251,683	\$1,510,935	\$1,361,513	\$1,304,250	\$1,416,971	\$1,134,119	(\$282,852)	(19.96%)
	Adjusted Ending Fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$173,506	\$174,881	\$193,203	\$193,475	\$212,378	\$220,864	\$8,486	4.00%
	RESTRICTED ENDING FUND BALANCE	\$1,078,177	\$1,336,054	\$1,168,310	\$1,110,775	\$1,204,593	\$913,255	(\$291,338)	(24.19%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	% Variance
REVENUE									
8621	Parcel Taxes	\$25,634,458	\$30,160,413	\$30,908,742	\$32,142,123	\$32,919,700	\$32,919,700	\$0	0.00%
8623	Parcel Tax Prior Year	\$63,017	\$0	\$296,316	\$33,312	\$0	\$0	\$0	0.00%
8660	Interest	\$74,128	\$116,616	\$176,871	\$278,479	\$65,000	\$65,000	\$0	0.00%
8699	All Other Local Revenue	\$1,491	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$25,773,093	\$30,277,029	\$31,381,929	\$32,453,914	\$32,984,700	\$32,984,700	\$0	0.00%
EXPENDITURES									
CERTIFICATED SALARIES									
1102	Teachers' Monthly Salaries	\$1,576,034	\$3,093,264	\$3,649,634	\$4,395,867	\$4,751,043	\$4,783,193	\$32,150	0.68%
1103	Substitute Teacher Illness	\$6,946	\$7,525	\$7,816	\$4,368	\$11,938	\$12,767	\$829	6.94%
1116	Tchr Hourly/Daily/Subs Other	\$95,917	\$92,161	\$59,273	\$44,454	\$97,894	\$138,569	\$40,675	41.55%
1117	Teacher Stipend	\$48,122	\$49,390	\$55,503	\$44,660	\$11,112	\$69,151	\$58,039	522.31%
1202	Cert Pupil Support Monthly Salary	\$1,309,695	\$1,197,544	\$1,306,111	\$1,521,161	\$1,406,105	\$1,405,243	(\$862)	(0.06%)
1203	Cert Pupil Support/Subs	\$0	\$0	\$0	\$364	\$0	\$0	\$0	0.00%
1216	Hrly / Daily / Subs	\$0	\$979	\$210	\$270	\$0	\$0	\$0	0.00%
1217	Cert Pupil Support Stipend	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1302	Cert Supervisor & Adm Monthly Salary	\$507,668	\$472,610	\$432,955	\$685,358	\$593,927	\$593,927	\$0	0.00%
1350	Cash-in-Lieu of Benefits	\$4,408	\$4,927	\$12,165	\$14,138	\$0	\$0	\$0	0.00%
1902	Other Certificated Salaries	\$254,614	\$261,798	\$362,065	\$214,746	\$719,789	\$719,789	\$0	0.00%
1916	Other Hourly Certificated Salaries	\$13,132	\$2,151	\$11,283	\$0	\$19,900	\$19,900	\$0	0.00%
1917	Certificated Stipend	\$31,055	\$30,981	\$28,350	\$19,813	\$0	\$0	\$0	0.00%
	Subtotal Certificated Salaries	\$3,850,591	\$5,213,330	\$5,925,366	\$6,945,199	\$7,611,708	\$7,742,539	\$130,831	1.72%
CLASSIFIED SALARIES									
2102	Instructional Aides Monthly Salary	\$42,204	\$14,789	\$14,722	\$45,346	\$32,387	\$32,364	(\$23)	(0.07%)
2103	Instructional Aides Substitute	\$267	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	Variance %
2112	Instructional Aides Overtime	\$0	\$0	\$80	\$0	\$0	\$0	\$0	0.00%
2116	Instructional Aides Hry/Daily/Sub Other	\$16,013	\$29,437	\$40,477	\$20,187	\$8,374	\$760	(\$7,614)	(90.92%)
2117	Classified Stipends	\$0	\$0	\$0	\$40,964	\$74,681	\$100,022	\$25,341	33.93%
2146	Tutors - Hourly	\$57,232	\$54,322	\$65,279	\$57,913	\$57,686	\$90,086	\$32,400	56.17%
2150	Cash-in-Lieu of Benefits	\$12,344	\$6,784	\$5,861	\$3,612	\$5,607	\$5,607	\$0	0.00%
2182	Instructional Spec. Monthly Salary	\$110,573	\$89,558	\$82,557	\$64,276	\$99,161	\$103,229	\$4,068	4.10%
2186	Instructional Spec. Hourly	\$11,909	\$31,334	\$11,952	\$13,066	\$11,992	\$13,733	\$1,741	14.52%
2202	Classified Support Monthly Salary	\$1,040,451	\$1,047,754	\$1,070,724	\$1,125,723	\$1,180,476	\$1,180,476	\$0	0.00%
2203	Classified Support Subs	\$6,019	\$7,976	\$15,075	\$7,539	\$16,207	\$16,207	\$0	0.00%
2212	Classified Support Overtime	\$2,232	\$268	\$644	\$0	\$3,160	\$3,160	\$0	0.00%
2216	Class Support Hry/Daily Subs	\$23,902	\$18,032	\$12,132	\$22,828	\$22,759	\$22,759	\$0	0.00%
2250	Cash-in-Lieu of Benefits	\$29,822	\$33,613	\$35,020	\$38,855	\$41,816	\$41,816	\$0	0.00%
2302	Class Super & Admin Month Salary	\$283,945	\$294,270	\$307,550	\$198,078	\$222,387	\$222,387	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$172,215	\$137,910	\$158,093	\$182,812	\$185,226	\$185,226	\$0	0.00%
2412	Clerical Tech & Office Overtime	\$209	\$247	\$430	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hry Daily Subs Other	\$4,386	\$10,086	\$998	\$0	\$3,615	\$3,615	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$7,695	\$2,736	\$16,173	\$14,753	\$13,644	\$13,644	\$0	0.00%
2902	Other Classified Monthly Salary	\$420,137	\$369,008	\$386,607	\$234,804	\$264,021	\$260,402	(\$3,619)	(1.37%)
2912	Other Classified Overtime	\$321	\$0	\$61	\$214	\$904	\$904	\$0	0.00%
2916	Other Class Hry/Daily Subs Other	\$15,330	\$25,537	\$6,683	\$12,769	\$7,232	\$7,232	\$0	0.00%
2950	Cash-in-Lieu of Benefits	\$19,657	\$17,162	\$17,446	\$16,188	\$0	\$0	\$0	0.00%
	Subtotal Classified Salaries	\$2,276,864	\$2,190,823	\$2,248,564	\$2,099,927	\$2,251,335	\$2,303,629	\$52,294	2.32%
	EMPLOYEE BENEFITS								
3101	State Tchers' Ret Sys (STRS), Cert	\$428,618	\$685,297	\$905,151	\$1,142,389	\$1,203,129	\$1,223,784	\$20,655	1.72%
3102	State Tchers' Ret Sys, (STRS) Class.	\$681	\$272	(\$35)	\$159	\$0	\$0	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$58,223	\$44,486	\$35,455	\$58,754	\$41,968	\$41,968	\$0	0.00%
3202	Public Empl. Ret. Sys (PERS) Class.	\$269,038	\$293,047	\$352,314	\$352,955	\$430,813	\$429,137	(\$1,676)	(0.39%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	Variance %
3301	Medicare - Certificated	\$51,808	\$70,222	\$80,276	\$93,550	\$110,380	\$112,276	\$1,896	1.72%
3302	Medicare -Classified	\$31,480	\$30,243	\$31,078	\$26,809	\$32,822	\$35,047	\$2,225	6.78%
3311	OASDI/Medicare/Alt. Certif. Position	\$23,592	\$15,965	\$11,572	\$17,634	\$12,133	\$12,133	\$0	0.00%
3312	OASDI/Medicare/Alt. Classif. Position	\$133,249	\$129,130	\$132,890	\$124,626	\$139,568	\$142,802	\$3,234	2.32%
3401	Health & Welfare - Certificated	\$323,503	\$428,070	\$428,172	\$511,173	\$700,314	\$681,847	(\$18,467)	(2.64%)
3402	Health & Welfare - Classified	\$340,411	\$311,410	\$296,964	\$270,043	\$304,055	\$294,445	(\$9,610)	(3.16%)
3501	State Unemployment Ins. Certif	\$2,231	\$3,022	\$3,280	\$1,413	\$4,419	\$4,496	\$77	1.74%
3502	State Unemployment Ins. Class	\$1,378	\$1,271	\$1,304	\$511	\$1,312	\$1,338	\$26	1.98%
3601	Workers' Comp. Ins. Certificated	\$78,825	\$106,830	\$121,244	\$142,393	\$156,044	\$158,725	\$2,681	1.72%
3602	Workers' Comp. Ins. Classified	\$46,617	\$44,930	\$46,095	\$43,118	\$46,145	\$47,064	\$919	1.99%
3701	Retiree Benefits - Certificated	\$101,675	\$104,010	\$119,170	\$76,210	\$69,256	\$70,435	\$1,179	1.70%
3702	Retiree Benefits - Classified	\$60,600	\$44,046	\$43,630	\$24,364	\$19,786	\$20,345	\$559	2.83%
	Subtotal Employee Benefits	\$1,951,929	\$2,312,251	\$2,608,561	\$2,886,101	\$3,272,144	\$3,275,842	\$3,698	0.11%
	BOOKS & SUPPLIES								
4200	Books & Other Ref. Materials	\$78,721	\$73,156	\$89,383	\$71,076	\$114,668	\$145,326	\$30,658	26.74%
4300	Materials and Supplies	\$273,983	\$307,280	\$465,826	\$327,077	\$391,885	\$401,170	\$9,285	2.37%
4350	Other Supplies	\$7,286	\$6,192	\$7,611	\$8,939	\$18,000	\$18,000	\$0	0.00%
4380	Unallocated	\$0	\$0	\$0	\$0	\$1,199,036	\$1,064,808	(\$134,228)	(11.19%)
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$0	\$593,344	\$593,344	0.00%
4400	Equipment \$500 to \$5,000	\$62,823	\$53,713	\$112,662	\$224,148	\$386,323	\$432,935	\$46,612	12.07%
	Subtotal Books & Supplies	\$422,813	\$440,341	\$675,482	\$631,240	\$2,109,912	\$2,655,583	\$545,671	25.86%
	SVC, OTHER OPERATING SUPPLIES								
5200	Travel and Conferences	\$41,771	\$35,591	\$44,415	\$39,461	\$36,500	\$65,500	\$29,000	79.45%
5300	Dues and Memberships	\$688	\$794	\$780	\$1,592	\$1,400	\$1,400	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$32,085	\$11,637	\$27,239	\$30,833	\$40,000	\$40,000	\$0	0.00%
5712	Central Printing - Xerox	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	Variance %
5751	Field Trips - Interfund	\$7,471	\$9,072	\$4,491	\$689	\$7,317	\$7,317	\$0	0.00%
5752	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$942,156	\$978,842	\$1,065,067	\$1,127,187	\$1,622,234	\$1,648,423	\$26,189	1.61%
5820	Outside Printing	\$6,619	\$6,999	\$7,088	\$6,649	\$9,000	\$9,000	\$0	0.00%
5831	Audit Expense	\$6,900	\$7,100	\$8,800	\$5,300	\$11,000	\$11,000	\$0	0.00%
5910	Postage/Mailings	\$8,361	\$8,197	\$8,755	\$8,762	\$9,000	\$9,000	\$0	0.00%
5920	Cell Phone	\$4,568	\$5,849	\$5,756	\$5,913	\$6,500	\$6,500	\$0	0.00%
5950	Postage - Interfund	\$472	\$690	\$790	\$787	\$2,025	\$2,025	\$0	0.00%
	Subtotal Other Operating Supplies	\$1,052,092	\$1,065,771	\$1,174,179	\$1,227,173	\$1,744,976	\$1,800,165	\$55,189	3.16%
	CAPITAL OUTLAY								
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST								
7340	Indirect costs	\$1,517,815	\$1,446,189	\$1,548,255	\$1,471,857	\$1,482,974	\$1,526,655	\$43,681	2.95%
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$1,517,815	\$1,446,189	\$1,548,255	\$1,471,857	\$1,482,974	\$1,526,655	\$43,681	2.95%
	TOTAL EXPENDITURES	\$11,072,104	\$12,668,705	\$14,180,408	\$15,261,498	\$18,473,049	\$19,304,413	\$831,364	4.50%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$14,700,990	\$17,608,324	\$17,201,521	\$17,192,416	\$14,511,651	\$13,680,287	(\$831,364)	(5.73%)
	OTHER FINANCING SOURCES AND USES								
	Interfund Transfers Out								

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2019-20 As of 6/30/20	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	Variance %
8980	Contribution from Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8981	BSEP Contribution	(\$14,477,072)	(\$13,538,036)	(\$13,977,541)	(\$14,229,779)	(\$14,669,800)	(\$14,669,800)	\$0	0.00%
8982	BSEP Direct Support	(\$395,051)	(\$373,335)	(\$388,695)	(\$567,882)	(\$580,000)	(\$580,000)	\$0	0.00%
8983	BSEP Substitute Compensation	(\$253,898)	(\$242,498)	(\$254,345)	(\$255,077)	(\$260,500)	(\$260,500)	\$0	0.00%
	Total Interfund Transfers Out	(\$15,126,021)	(\$14,153,869)	(\$14,620,580)	(\$15,052,738)	(\$15,510,300)	(\$15,510,300)	\$0	0.00%
TOTAL OTHER FINANCING SOURCES AND USE									
		(\$15,126,021)	(\$14,153,869)	(\$14,620,580)	(\$15,052,738)	(\$15,510,300)	(\$15,510,300)	\$0	0.00%
NET INCREASE(DECREASE) IN FUND BALANCE									
		(\$425,031)	\$3,454,455	\$2,580,941	\$2,139,678	(\$998,649)	(\$1,830,013)	(\$831,364)	83.25%
BEGINNING FUND BALANCE									
		\$3,650,363	\$3,225,332	\$6,679,788	\$9,260,729	\$11,400,407	\$11,400,407	\$0	0.00%
ENDING FUND BALANCE									
		\$3,225,332	\$6,679,787	\$9,260,729	\$11,400,407	\$10,401,758	\$9,570,394	(\$831,364)	(7.99%)
	Restricted to BSEP	\$2,439,388	\$5,875,110	\$8,396,699	\$10,490,980	\$9,382,258	\$8,525,953	(\$856,305)	(9.13%)
	Music, Site Personnel & Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$785,944	\$804,677	\$864,030	\$909,427	\$1,019,500	\$1,044,441	\$24,941	2.45%
UNALLOCATED ENDING FUND BALANCE									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim Budget 2020/21 vs. Adopted Budget 2020/21	% Variance
REVENUE					
8621	Parcel Taxes	\$9,956,135	\$9,956,135	\$0	0.00%
8623	Parcel Tax Prior Year	\$0	\$0	\$0	0.00%
8660	Interest	\$0	\$0	\$0	0.00%
	Total Revenue	\$9,956,135	\$9,956,135	\$0	0.00%
EXPENDITURES					
CERTIFICATED SALARIES					
1102	Teachers' Monthly Salaries	\$28,255	\$42,380	\$14,125	49.99%
1103	Substitute Teacher Illness	\$0	\$0	\$0	0.00%
1116	Tchr Hourly/Daily/Subs Other	\$0	\$0	\$0	0.00%
1117	Teacher Stipend	\$25,000	\$25,000	\$0	0.00%
1202	Cert Pupil Support Monthly Salary	\$0	\$0	\$0	0.00%
1216	Hrly / Daily / Subs	\$0	\$0	\$0	0.00%
1302	Cert Supervisor & Adm Monthly Salary	\$0	\$0	\$0	0.00%
1316	Adm. & Supv. Subs	\$0	\$0	\$0	0.00%
1317	Adm & Supv Stipend	\$0	\$0	\$0	0.00%
1902	Other Certificated Salaries	\$4,871,400	\$4,871,400	\$0	0.00%
1916	Other Hourly Certificated Salaries	\$0	\$0	\$0	0.00%
1917	Certificated Stipend	\$0	\$0	\$0	0.00%
	Subtotal Certificated Salaries	\$4,924,655	\$4,938,780	\$14,125	0.29%
CLASSIFIED SALARIES					
2102	Instructional Aides Monthly Salary	\$0	\$0	\$0	0.00%
2103	Instructional Aides Substitute	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$0	\$0	0.00%
2116	Instructional Aides Hrly/Daily/Sub Other	\$0	\$0	\$0	0.00%
2117	Classified Stipends	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim Budget 2020/21 vs. Adopted Budget 2020/21	% Variance
2146	Tutors - Hourly	\$0	\$0	\$0	0.00%
2182	Instructional Spec. Monthly Salary	\$0	\$0	\$0	0.00%
2186	Instructional Spec. Hourly	\$0	\$0	\$0	0.00%
2202	Classified Support Monthly Salary	\$0	\$0	\$0	0.00%
2203	Classified Support Subs	\$0	\$0	\$0	0.00%
2212	Classified Support Overtime	\$0	\$0	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$0	\$0	\$0	0.00%
2302	Class Super & Admin Month Salary	\$7,060	\$89,278	\$82,218	1164.56%
2316	Class Supv-Hrly/Daily	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$10,882	\$10,882	\$0	0.00%
2403	Clerical Tech & Office Sub	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Sub	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Overtime	\$0	\$0	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$0	\$0	\$0	0.00%
2450	Cash-In-Lieu of Benefits	\$1,302	\$1,302	\$0	0.00%
2902	Other Classified Monthly Salary	\$2,210,277	\$2,128,059	(\$82,218)	(3.72%)
2912	Other Classified Overtime	\$0	\$0	\$0	0.00%
2916	Other Class Hrly/Daily Subs Other	\$0	\$0	\$0	0.00%
2950	Cash-in-Lieu of Benefits	\$0	\$0	\$0	0.00%
	Subtotal Classified Salaries	\$2,229,521	\$2,229,521	\$0	0.00%
	EMPLOYEE BENEFITS				
3101	State Tchrs' Ret Sys (STRS), Cert	\$807,180	\$809,461	\$2,281	0.28%
3102	State Tchrs' Ret Sys, (STRS) Class.	\$391	\$391	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$11,362	\$11,362	\$0	0.00%
3202	Public Empl. Ret. Sys (PERS) Class.	\$400,402	\$400,402	\$0	0.00%
3301	Medicare - Certificated	\$73,104	\$73,309	\$205	0.28%
3302	Medicare - Classified	\$30,489	\$30,489	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim Budget 2020/21 vs. Adopted Budget 2020/21	% Variance
3311	OASDI/Medicare/Alt. Certif. Position	\$4,099	\$4,099	\$0	0.00%
3312	OASDI/Medicare/Alt. Classif. Position	\$129,707	\$129,707	\$0	0.00%
3401	Health & Welfare - Certificated	\$24,630	\$24,648	\$18	0.07%
3402	Health & Welfare - Classified	\$12,782	\$12,782	\$0	0.00%
3501	State Unemployment Ins. Certif	\$3,046	\$3,054	\$8	0.26%
3502	State Unemployment Ins. Class	\$1,231	\$1,231	\$0	0.00%
3601	Workers' Comp. Ins. Certificated	\$103,829	\$104,119	\$290	0.28%
3602	Workers' Comp. Ins. Classified	\$43,028	\$43,028	\$0	0.00%
3701	Retiree Benefits - Certificated	\$43,542	\$43,669	\$127	0.29%
3702	Retiree Benefits - Classified	\$18,655	\$18,655	\$0	0.00%
	Subtotal Employee Benefits	\$1,707,477	\$1,710,406	\$2,929	0.17%
	BOOKS & SUPPLIES				
4380	Unallocated	\$25,246	\$25,246	\$0	0.00%
4390	Carryover Funds	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$0	\$0	\$0	0.00%
	Subtotal Books & Supplies	\$25,246	\$25,246	\$0	0.00%
	SVC, OTHER OPERATING SUPPLIES				
5200	Travel and Conferences	\$0	\$0	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$295,001	\$277,947	(\$17,054)	(5.78%)
5831	Audit Expense	\$8,000	\$8,000	\$0	0.00%
	Subtotal Other Operating Supplies	\$303,001	\$285,947	(\$17,054)	(5.63%)
	CAPITAL OUTLAY				
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	First Interim Budget 2020-21 As of 10/31/20	First Interim 2020/21 vs. Adopted Budget 2020/21	% Variance
	Subtotal Capital Outlay	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST				
7310	Direct Support Charges	\$0	\$0	\$0	0.00%
7340	Indirect costs	\$423,498	\$423,498	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$423,498	\$423,498	\$0	0.00%
	TOTAL EXPENDITURES	\$9,613,398	\$9,613,398	\$0	0.00%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$342,737	\$342,737	\$0	0.00%
	BEGINNING FUND BALANCE	\$0	\$0	\$0	0.00%
	ENDING FUND BALANCE	\$342,737	\$342,737	\$0	0.00%
	Restricted to BERRA	\$54,335	\$54,335	\$0	0.00%
	Economic Uncertainties 3.0%	\$288,402	\$288,402	\$0	0.00%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	0.00%

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2019-2020 As of 06/30/20	Adopted Budget 2020-2021 As of 6/24/20	First Interim Budget 2020-2021 As of 10/31/20	First Interim 2020-2021 vs. Adopted Budget 2020- 2021	% Variance
	REVENUE								
8290	All other Federal Revenue	\$947,778	\$819,931	\$859,242	\$711,105	\$565,974	\$582,208	\$16,234	2.87%
8590	All other State Revenue	\$3,081,147	\$3,134,437	\$3,399,542	\$3,574,039	\$2,964,526	\$3,295,968	\$331,442	11.18%
8660	Interest	\$1,071	\$1,324	\$878	\$2,110	\$3,000	\$3,000	\$0	0.00%
8671	Adult Education Fees	\$204,716	\$206,009	\$188,894	\$176,525	\$119,000	\$119,000	\$0	0.00%
8699	All other Local Revenue	\$121,052	\$2,190	\$55,103	\$602	\$300	\$300	\$0	0.00%
	TOTAL REVENUE	\$4,355,763	\$4,163,891	\$4,503,659	\$4,464,381	\$3,652,800	\$4,000,476	\$347,676	9.52%
	CERTIFICATED SALARIES								
1104	Hourly Adult Ed Teaching	\$1,312,726	\$1,379,980	\$1,345,458	\$1,296,849	\$1,086,285	\$1,265,095	\$178,810	16.46%
1106	Hrly Extra Duty/Curr Dev/Adult	\$159,098	\$139,886	\$138,184	\$131,828	\$60,186	\$66,764	\$6,578	10.93%
1116	Teacher Hourly/Daily	\$261,619	\$242,976	\$212,708	\$203,060	\$82,959	\$82,959	\$0	0.00%
1117	Teachers Stipend	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1150	Cash in Lieu of Benefits	\$130,793	\$142,681	\$141,527	\$124,157	\$55,829	\$55,829	\$0	0.00%
1216	Hourly/Daily	\$49,501	\$51,798	\$47,745	\$46,923	\$32,157	\$32,157	\$0	0.00%
1250	Cash in Lieu of Benefits	\$6,347	\$9,089	\$9,069	\$5,573	\$1,639	\$9,101	\$7,462	455.28%
1302	Cert.Supvr/Admin Monthly Sal	\$259,472	\$254,628	\$259,123	\$263,429	\$270,959	\$270,959	\$0	0.00%
1306	Adm & Supvr Extra Duty	\$2,879	\$2,201	\$8,716	\$200	\$100	\$100	\$0	0.00%
1316	Adm & Supvr Subs	\$56,190	\$65,874	\$58,186	\$53,746	\$25,708	\$25,708	\$0	0.00%
1350	Cash in Lieu of Benefits	\$3,366	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$2,242,991	\$2,289,112	\$2,220,715	\$2,125,766	\$1,615,822	\$1,808,672	\$192,850	11.94%
	CLASSIFIED SALARIES								
2102	Instr Aides Monthly Salary	\$39,551	\$44,194	\$44,504	\$70,169	\$118,787	\$118,787	\$0	0.00%
2116	Instr Aides Limited Duration	\$1,095	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2165	Tutors-Hourly	\$62,010	\$78,552	\$93,728	\$90,908	\$0	\$91,110	\$91,110	0.00%
2202	Class Support Monthly Salary	\$154,180	\$177,873	\$184,488	\$190,935	\$198,507	\$198,507	\$0	0.00%
2203	Class Support Substitutes	\$690	\$130	\$2,214	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support-Overtime	\$1,750	\$174	\$1,728	\$1,186	\$0	\$0	\$0	0.00%
2216	Class Support-Limited Term	\$14,998	\$7,405	\$6,132	\$4,216	\$0	\$0	\$0	0.00%
2250	Cash in Lieu of Benefits	\$11,140	\$6,639	\$3,715	\$5,533	\$0	\$0	\$0	0.00%
2402	Clerical Tech/Office Staff Salary	\$387,423	\$298,741	\$331,581	\$338,803	\$356,529	\$356,529	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2019-2020 As of 06/30/20	Adopted Budget 2020-2021 As of 6/24/20	First Interim Budget 2020-2021 As of 10/31/20	First Interim 2020-2021 vs. Adopted Budget 2020- 2021	% Variance
2412	Clerical Tech & Office Staff OT	\$9,501	\$11,932	\$22,427	\$12,564	\$0	\$0	\$0	0.00%
2416	Clerical Limited Term	\$0	\$7,988	\$356	\$447	\$0	\$0	\$0	0.00%
2450	Cash in Lieu of Benefits	\$11,225	\$14,616	\$14,840	\$14,753	\$0	\$0	\$0	0.00%
	Subtotal	\$693,562	\$648,244	\$705,712	\$729,515	\$673,823	\$764,933	\$91,110	13.52%
	EMPLOYEE BENEFITS								
3101	State Teachers Retire.Sys.Cert	\$209,003	\$249,669	\$358,058	\$322,459	\$252,051	\$283,196	\$31,145	12.36%
3201	Public Emp Ret Sys Cert	\$6,110	\$5,895	\$10,321	\$8,250	\$24,488	\$24,488	\$0	0.00%
3202	Public Empl.Retire Sys. Class	\$75,316	\$77,256	\$129,638	\$111,864	\$139,481	\$139,481	\$0	0.00%
3301	Medicare-Certificated	\$31,164	\$31,845	\$30,963	\$22,105	\$23,859	\$26,656	\$2,797	11.72%
3302	Medicare-Classified	\$9,313	\$8,903	\$9,761	\$9,166	\$9,770	\$11,090	\$1,320	13.51%
3311	FICA-Certificated	\$11,900	\$11,048	\$10,534	\$6,528	\$17,723	\$17,723	\$0	0.00%
3312	FICA-Classified	\$39,822	\$38,067	\$41,738	\$42,541	\$41,778	\$47,427	\$5,649	13.52%
3401	Health & Welfare Cert. Pos	\$103,936	\$124,136	\$122,605	\$97,040	\$87,887	\$87,187	(\$700)	-0.80%
3402	Health & Welfare Class. Pos	\$114,253	\$106,479	\$110,100	\$110,780	\$118,219	\$118,219	\$0	0.00%
3501	State Unemployment Cert	\$1,301	\$1,328	\$1,287	\$528	\$939	\$1,052	\$113	12.03%
3502	State Unemployment Ins. Class	\$399	\$376	\$410	\$174	\$392	\$444	\$52	13.27%
3601	Workers Comp Cert	\$45,981	\$46,925	\$45,525	\$43,708	\$33,627	\$37,581	\$3,954	11.76%
3602	Workers Comp Class	\$14,218	\$13,289	\$14,491	\$14,955	\$13,813	\$15,681	\$1,868	13.52%
3701	Retiree Benefits-Cert	\$25,559	\$18,314	\$16,375	\$19,399	\$14,788	\$16,523	\$1,735	11.73%
3702	Retiree Benefits-Class.	\$16,479	\$11,559	\$12,247	\$8,433	\$6,064	\$6,064	\$0	0.00%
	Subtotal	\$704,754	\$745,089	\$914,055	\$817,931	\$784,879	\$832,812	\$47,933	6.11%
	BOOKS AND SUPPLIES								
4150	Textbooks for Resale	\$1,611	\$104	(\$606)	(\$204)	\$0	\$0	\$0	0.00%
4200	Books & Other Ref. Materials	\$10,325	\$17,524	\$3,947	\$11,459	\$11,500	\$11,500	\$0	0.00%
4300	Materials and Supplies	(\$2,883)	(\$2,238)	(\$2,478)	(\$400)	\$0	\$0	\$0	0.00%
4350	Other Supplies	\$93,088	\$75,570	\$58,444	\$67,669	\$69,555	\$69,555	\$0	0.00%
4380	UnallocatedExp/placeholder	\$0	\$0	\$0	\$0	\$50,000	\$44,000	(\$6,000)	-12.00%
4400	Equipment \$500-\$5000	\$633	\$46,744	\$47,498	\$13,842	\$1,500	\$1,500	\$0	0.00%
	Subtotal	\$102,774	\$137,704	\$106,805	\$92,366	\$132,555	\$126,555	(\$6,000)	-4.53%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2019-2020 As of 06/30/20	Adopted Budget 2020-2021 As of 6/24/20	First Interim Budget 2020-2021 As of 10/31/20	First Interim 2020-2021 vs. Adopted Budget 2020- 2021	% Variance
	SERVICES AND OTHER OPERATING EXPENSES								
5200	Travel and Conference	\$8,483	\$18,929	\$21,431	\$7,051	\$6,300	\$6,300	\$0	0.00%
5300	Dues And Memberships	\$277	\$2,140	\$1,270	\$1,320	\$1,300	\$1,300	\$0	0.00%
5510	Water/Sewage	\$11,493	\$15,032	\$18,957	\$15,769	\$22,880	\$22,880	\$0	0.00%
5520	Natural Gas	\$24,404	\$19,514	\$26,215	\$13,048	\$10,500	\$10,500	\$0	0.00%
5540	Garbage	\$13,959	\$15,000	\$8,200	\$15,510	\$15,300	\$15,300	\$0	0.00%
5550	Electricity	\$61,914	\$53,857	\$43,837	\$39,912	\$51,000	\$51,000	\$0	0.00%
5570	Alarm Service	\$992	\$1,364	\$1,488	\$1,488	\$1,100	\$1,100	\$0	0.00%
5600	Rentals,Leases and Repairs	\$7,866	\$5,508	\$5,729	\$3,826	\$5,800	\$5,800	\$0	0.00%
5610	Rentals and Leases	\$0	\$2,450	\$2,050	\$1,860	\$3,900	\$3,900	\$0	0.00%
5620	Maintenance Contracts	\$15,268	\$23,585	\$28,349	\$22,474	\$36,000	\$36,000	\$0	0.00%
5751	Field Trips - Interfund	\$0	\$0	\$224	\$0	\$500	\$500	\$0	0.00%
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
5800	Prof/Consulting & Oper Exp	\$86,267	\$82,106	\$81,960	\$75,323	\$79,755	\$79,755	\$0	0.00%
5820	Outside Printing	\$25,722	\$19,899	\$18,819	\$27,614	\$40,000	\$46,000	\$6,000	15.00%
5839	Bank Fees	\$1,493	\$6,613	\$10,864	\$15,265	\$9,000	\$9,000	\$0	0.00%
5910	Postage/Mailings	\$5,489	\$10,700	\$9,842	\$8,806	\$8,500	\$8,500	\$0	0.00%
5920	Cellphone	\$607	\$728	\$691	\$805	\$750	\$750	\$0	0.00%
5950	Postage-Interfund	\$208	\$295	\$190	\$196	\$170	\$170	\$0	0.00%
	Subtotal	\$270,441	\$283,721	\$286,116	\$256,267	\$298,755	\$304,755	\$6,000	2.01%
	CAPITAL OUTLAY OVER \$5,000								
6400	Equipment	\$7,295	\$0	\$7,295	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$7,295	\$0	\$7,295	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COSTS								
7390	Indirect costs-interfund	\$186,845	\$188,225	\$158,376	\$158,906	\$146,966	\$162,749	\$15,783	10.74%
	Subtotal	\$186,845	\$188,225	\$158,376	\$158,906	\$146,966	\$162,749	\$15,783	10.74%
	TOTAL EXPENDITURES	\$4,208,662	\$4,292,095	\$4,399,075	\$4,180,749	\$3,652,800	\$4,000,476	\$347,676	9.52%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2019-2020 As of 06/30/20	Adopted Budget 2020-2021 As of 6/24/20	First Interim Budget 2020-2021 As of 10/31/20	First Interim 2020-2021 vs. Adopted Budget 2020- 2021	% Variance
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$147,101	(\$128,204)	\$104,584	\$283,631	\$0	\$0	\$0	0.00%
	OTHER FINANCING SOURCES/USES								
8919	Other Auth. Interfund Trans-in	\$100,000	\$70,000	\$60,000	\$0	\$0	\$0	\$0	0.00%
	NET INCREASE/DECREASE IN FUND BALANCE	\$247,101	(\$58,204)	\$164,584	\$283,631	\$0	\$0	\$0	0.00%
	BEGINNING FUND BALANCE	\$770,701	\$1,017,802	\$959,598	\$1,124,182	\$1,407,813	\$1,407,813	\$0	0.00%
	ENDING FUND BALANCE	\$1,017,802	\$959,598	\$1,124,182	\$1,407,813	\$1,407,813	\$1,407,813	\$0	0.00%

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

Comparison Report											
			Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim Budget	First Interim vs Adopted Budget 2020-2021			% Variance
	SACS OBJ	Audited Actuals As of 6/30/2017	Audited Actuals As of 6/30/2018	Audited Actuals As of 6/30/2019	Unaudited Actuals As of 6/30/2020	Adopted Budget As of 6/24/2020	First Interim Budget As of 10/31/2020				
REVENUE:											
Child Nutrition Programs	8220	\$237,545	\$216,653	\$221,036	\$208,000	\$98,675	\$98,675	\$0			0.00%
Other Federal Programs	8290	\$587,387	\$571,638	\$630,623	\$752,725	\$364,344	\$670,853	\$306,509			84.13%
Prior Year Revenue	8295	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Total Federal Revenues		\$824,932	\$788,291	\$751,659	\$960,725	\$463,019	\$769,528	\$306,509			66.20%
Child Nutrition Programs	8520	\$11,709	\$10,659	\$10,978	\$12,000	\$4,360	\$4,360	\$0			0.00%
Children's Centers Apportionment	8530	\$664,755	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Prior Year State Revenue	8599	\$5,869	\$0	\$345	\$0	\$0	\$0	\$0			0.00%
All Other State Revenue	8590	\$2,712,139	\$3,995,933	\$4,210,056	\$4,470,036	\$3,015,576	\$3,623,561	\$607,985			20.16%
Total State Revenues		\$3,394,472	\$4,006,592	\$4,221,379	\$4,482,036	\$3,019,936	\$3,627,921	\$607,985			20.13%
Interest	8660	\$13	\$2,156	\$2,091	\$0	\$0	\$0	\$0			0.00%
Children's Centers Fees	8673	\$379,831	\$279,460	\$465,093	\$489,043	\$254,000	\$254,000	\$0			0.00%
Other Local Revenue	8699	\$777,188	\$421,549	\$384,708	\$448,099	\$333,450	\$699,601	\$366,151			109.81%
Total Local Revenues		\$1,157,032	\$703,165	\$851,892	\$937,142	\$587,450	\$953,601	\$366,151			62.33%
Subtotal Revenue		\$5,376,436	\$5,498,048	\$5,824,930	\$6,379,903	\$4,070,405	\$5,351,050	\$1,280,645			31.46%
TOTAL REVENUE		\$5,376,436	\$5,498,048	\$5,824,930	\$6,379,903	\$4,070,405	\$5,351,050	\$1,280,645			31.46%
EXPENDITURES:											
Teachers' Salaries & Subs	1102	\$1,299,561	\$1,245,514	\$1,209,801	\$1,247,505	\$1,295,252	\$1,294,989	(\$263)			(0.02%)
Substitute Teachers Illness	1103	\$61,694	\$66,022	\$59,684	\$81,243	\$0	\$6,000	\$6,000			0.00%
Non-Duty Days	1108	\$56,177	\$74,731	\$78,777	\$74,725	\$0	\$40,000	\$40,000			0.00%
Teachers Hourly/daily/subs	1116	\$228,616	\$185,908	\$175,017	\$186,425	\$45,000	\$78,313	\$33,313			74.03%
Teacher Stipend	1117	\$31,338	\$27,907	\$25,212	\$16,000	\$25,000	\$30,000	\$5,000			20.00%
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Supervisors' Salaries	1302	\$365,462	\$364,366	\$340,401	\$331,532	\$304,387	\$342,116	\$37,729			12.40%
Admn & Sprvr Sick Leave	1303	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Admn & Sprvr Subs	1316	\$43,033	\$0	\$12,710	\$0	\$0	\$0	\$0			0.00%
Cash In-Lieu	1350	\$8,646	\$11,189	\$12,304	\$11,400	\$0	\$11,000	\$11,000			0.00%
Total Certificated		\$2,094,527	\$1,975,637	\$1,913,906	\$1,948,830	\$1,669,639	\$1,802,418	\$132,779			7.95%
Instructional Aides' Salaries	2102	\$860,977	\$850,390	\$815,318	\$986,877	\$608,466	\$970,203	\$361,737			59.45%
Instructional Aides' Substitute	2103	\$186,302	\$136,843	\$183,452	\$150,076	\$0	\$4,000	\$4,000			0.00%
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Class Support Hry/Daily subs	2116	\$142,208	\$146,931	\$134,040	\$139,655	\$0	\$46,456	\$46,456			0.00%
Stipend	2117	\$24,400	\$21,102	\$20,202	\$20,000	\$20,000	\$50,000	\$30,000			150.00%
Cash In-Lieu	2150	\$40,810	\$37,592	\$20,185	\$30,256	\$0	\$29,371	\$29,371			0.00%
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Classified Support Monthly Sal	2202	\$102,868	\$101,956	\$66,262	\$70,132	\$71,201	\$71,201	\$0			0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2016-2017 As of 6/30/2017	Audited Actuals 2017-2018 As of 6/30/2018	Audited Actuals 2018-2019 As of 6/30/2019	Unaudited Actuals 2019-2020 As of 6/30/2020	Adopted Budget 2020-2021 As of 6/24/2020	First Interim Budget 2020-2021 As of 10/31/2020	First Interim vs Adopted Budget 2020- 2021	% Variance
Central Printing - Xerox	5752	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
Offsite Printing - Copies	5753	\$6,400	\$6,400	\$6,400	\$0	\$0	\$0	\$0	0.00%
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Tsf - Food Service	5755	\$420,742	\$407,762	\$447,824	\$371,915	\$185,957	\$185,957	\$0	0.00%
Professional Consultant Svcs.	5800	\$114,545	\$44,429	\$52,575	\$110,041	\$17,210	\$104,982	\$87,772	510.01%
Bank Fees	5839	\$3,009	\$0	\$3,352	\$0	\$0	\$0	\$0	0.00%
Postage/Mailings	5910	\$0	\$47	\$0	\$0	\$0	\$0	\$0	0.00%
Cell Phone	5920	\$1,209	\$665	\$1,283	\$2,900	\$0	\$1,728	\$1,728	0.00%
Postage - Interfund	5950	\$458	\$342	\$178	\$33	\$0	\$0	\$0	0.00%
Total Other Services		\$562,468	\$464,639	\$512,837	\$514,889	\$204,167	\$294,167	\$90,000	44.08%
Sites & Improvement of sites	6100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Buildings & Improvement of Bldgs.	6200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment	6400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER Outgo									
Direct Support/Indirect Cost	7300-7390	\$316,662	\$291,400	\$289,120	\$306,651	\$191,680	\$235,210	\$43,530	22.71%
TOTAL EXPENDITURES		\$5,944,016	\$5,669,038	\$5,822,840	\$6,329,123	\$4,070,405	\$5,351,050	\$1,280,645	31.46%
OTHER FINANCING SOURCES / USES:									
Other Auth. Interfund Transactions	8919	\$569,304	\$164,171	\$0	\$30,000	\$0	\$0	\$0	0.00%
Contributions From Unrestricted Res	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Auth. Interfund Trans. Out	7619	(\$128,974)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Other Financing Sources / Uses		\$440,330	\$164,171	\$0	\$30,000	\$0	\$0	\$0	0.00%
Excess/ (deficiency) of Revenue over Expenditures		(\$127,250)	(\$5,819)	\$2,090	\$80,780	\$0	\$0	\$0	0.00%
BEGINNING BALANCE		\$164,158	\$36,907	\$30,088	\$32,178	\$112,958	\$400,533	\$287,575	254.59%
Audit Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ENDING BALANCE		\$36,908	\$30,088	\$32,178	\$112,958	\$112,958	\$400,533	\$287,575	254.59%

NUTRITION

SERVICES

(CAFETERIA
FUND)

BERKELEY UNIFIED SCHOOL DISTRICT										
Cafeteria Fund - Fund 13										
Year-to-Year Comparison										
			Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim	1st Interim	%
SACS	CODE	DESCRIPTION	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	Adopted Budget	Variance
			As of 6-30-17	As of 6-30-18	As of 6-30-19	As of 06-30-20	As of 06/30/20	As of 10/31/20	2020-21	
	8220	Federal Reimbursement	1,521,437	1,646,652	1,848,853	1,247,631	1,054,893	1,054,893	0	0.00%
	8229	Child Nutrition (Fed) Prior Yr	3,360	0	0	0	0	0	0	0.00%
	8520	State Reimbursement	76,534	141,240	123,069	94,978	184,328	184,328	0	0.00%
	8525	State Reimbursement Prior Yr	0	25,819	86,458	480	0	0	0	0.00%
	8634	Student Meals & A La Carte	417,743	503,874	531,302	419,927	299,390	299,390	0	0.00%
	8660	Interest	(1,344)	211	(648)	(3,484)	0	0	0	0.00%
	8699	Other Local Income	35,014	19,952	33,800	28,310	36,315	36,315	0	0.00%
	5755	Child Development	545,684	582,940	638,256	406,729	388,789	343,487	-45,302	-13.19%
		SUBTOTAL - REVENUE	2,598,428	2,920,689	3,261,090	2,194,571	1,963,715	1,918,413	-45,302	-2.36%
	8919	Interfund Transfer	1,000,000	998,497	632,542	734,521	451,527	1,305,376	853,849	65.41%
		TOTAL REVENUE	3,598,428	3,919,186	3,893,632	2,929,092	2,415,242	3,223,789	808,547	25.08%
		EXPENDITURES:								
	2202	Food Workers Salary	832,313	915,287	920,916	629,366	556,543	945,269	388,726	41.12%
	2212	Food Workers Overtime	683	1,093	729	586	550	550	0	0.00%
	2216	Food Workers Hourly	183,511	105,366	92,233	59,279	0	23,558	23,558	100.00%
	2250	Cash in lieu (TSA)	93,763	105,698	83,439	66,324	4,079	99,605	95,526	95.90%
	2302	Classified Supervisor and Admin Salary	440,972	464,397	312,953	282,076	421,415	441,808	20,393	4.62%
	2316	Supv-Limited Term	0	21	458	0	500	500	0	0.00%
	2350	Cash in lieu (TSA)	17,138	20,463	22,739	20,284	23,973	23,976	3	0.01%
	2402	Clerical Salary	125,422	132,553	140,764	106,210	141,653	149,109	7,456	5.00%
	2450	Cash in Lieu of Benefits	3,495	3,632	3,716	1,844	2,151	0	(2,151)	-2151000.00%
		SUBTOTAL - SALARIES	1,697,297	1,748,510	1,577,946	1,165,970	1,150,864	1,684,375	533,511	31.67%
	3102	State Teach Ret Sys Class	0	0	0	155	0	0	0	0.00%
	3202	PERS	187,014	217,412	325,486	198,981	231,760	314,572	82,812	26.33%
	3302	Medicare	23,996	24,650	22,351	13,244	17,832	24,940	7,108	28.50%
	3312	FICA	101,793	105,338	95,571	71,060	76,251	106,602	30,351	28.47%
	3402	Health & Dental	245,200	274,328	258,563	149,271	164,612	220,241	55,629	25.26%
	3502	SUI	986	1,016	915	403	713	935	222	23.73%
	3602	Workers Comp	34,839	35,908	32,348	23,929	25,211	35,380	10,169	28.74%
	3702	Retirement Benefits	40,107	32,716	30,204	15,378	10,076	9,273	(803)	-8.66%
		SUBTOTAL - BENEFITS	633,934	691,367	765,438	472,420	526,456	711,944	185,488	26.05%
	4350	Supplies	20,045	7,521	6,831	8,555	7,500	7,500	0	0.00%
	4380	Unallocated	0	0	0	0	0	0	0	0.00%
	4400	Equipment	0	0	0	11,569	2,000	2,000	0	0.00%
	4600	Fuel Gasoline	0	0	0	0	0	1,000	1,000	100.00%
	4710	Food Items	1,202,733	1,183,263	1,133,035	885,275	499,543	601,393	101,850	16.94%
	4790	Non- food Items	(3,507)	36,419	28,451	30,680	25,000	25,000	0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT									
Cafeteria Fund - Fund 13									
Year-to-Year Comparison									
SACS CODE	DESCRIPTION	Audited Actuals 2016-17	Audited Actuals 2017-18	Audited Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21	First Interim 2020-21	1st Interim 2020-21 vs Adopted Budget	% Variance
		As of 6-30-17	As of 6-30-18	As of 6-30-19	As of 06-30-20	As of 06/30/20	As of 10/31/20	2020-21	
	SUBTOTAL - MATERIALS & SUPPLIES	1,219,271	1,227,203	1,168,317	936,079	534,043	636,893	102,850	16.15%
5200	Travel / Conference	195	430	2,420	574	400	400	0	0.00%
5600	Rental, Lease & Repairs	49,150	59,784	60,403	72,441	35,000	35,000	0	0.00%
5620	Maintenance Agreements	17,483	0	0	0	0	0	0	0.00%
5750	Dir. Costs from interfund Svcs	0	0	(1,330)	43,218	50,882	50,882	0	0.00%
5752	Central printing - Xerox	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
5759	Transportation Department Charges	2,239	8,549	0	0	4,000	4,000	0	0.00%
5800	Other Expenses	20,936	18,604	14,311	12,850	5,000	37,000	32,000	86.49%
5820	Outside Printing	10,445	10,220	10,220	0	1,300	1,300	0	0.00%
5839	Bank Fees	20,195	19,356	6,010	9,553	400	400	0	0.00%
5885	Unallocated Expenses	0	25,955	30,063	45,954	0	0	0	0.00%
5910	Postage/Mailing	0	0	0	0	100	100	0	0.00%
5920	Cell Phone	3,161	3,372	2,786	3,713	3,000	3,000	0	0.00%
5950	Postage - interfund	1,913	2,626	3,820	2,173	3,910	3,910	0	0.00%
	TOTAL CONTRACTS	126,716	149,896	129,703	191,476	104,992	136,992	32,000	23.36%
7350	Direct Support Cost	50,882	50,882	50,882	0	0	0	0	0.00%
7390	Indirect Support Cost	154,071	169,137	162,470	155,813	98,887	98,887	0	0.00%
	TOTAL EXPENDITURES	3,882,172	4,036,995	3,854,756	2,921,758	2,415,242	3,269,091	853,849	26.12%
	Excess/ (deficiency) of Revenue over Expenditures	(283,744)	(117,809)	38,876	7,334	(0)	(45,302)	(45,302)	100.00%
	BEGINNING BALANCE	505,343	221,600	103,791	142,667	150,000	150,000	0	0.00%
	ENDING BALANCE	221,600	103,791	142,667	150,000	150,000	104,698	(45,302)	-43.27%
	AUDIT ADJUSTMENT								
	ADJUSTED ENDING BALANCE	221,600	103,791	142,667	150,000	150,000	104,698	(45,302)	-43.27%

MULTI – YEAR PROJECTIONS

MULTI-YEAR PROJECTION

PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)

PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)

PREFACE:

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions, so the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most current data.

Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator and are based on the enacted budget for 2020-21.

FISCAL YEAR 2021-22

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

LCFF Continues with full funding with 100% GAP funding in fiscal year 2021-22 with no Cost of Living Adjustment (COLA). The District's LCFF remains the same as FY 2020-21 at \$93 million. The projected funded ADA for FY 2021-22 is 9,426; district staff is assuming no growth in enrollment.

FEDERAL

The Budget Assumptions for Federal program revenue are provided in a Dartboard by School Services of California. Prior year trends are used to project Federal program revenue for the restricted General Fund except for one-time Learning Loss Mitigation Funds.

STATE

The 2020-21 Enacted Budget does not include one-time discretionary funds. Lottery Revenue is calculated based on a per ADA rate that is provided in the Dartboard. The Dartboard rates for State Lottery for FY 2021-22 are \$150 per ADA for Unrestricted Lottery funds and \$49 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials. The District continues to participate in the Mandated Block grant, which is funded at \$32.18 per TK-8 ADA and \$61.94 per 9-12 ADA.

LOCAL

Budget assumption used for local revenue from the City of Berkeley for the Gardening Program is that the City's funding from the Sugar Sweetened-Beverage Tax will continue to fund the Program.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff equaling \$1.7 million in additional expenditures. The step and column for classified staff is higher due to the Compensation and Classification Study implemented in FY 2016-17.

The FY 2020-21 Unrestricted General Fund Budget eliminates one-time salaries and benefits costs of \$.2 million. Overall Salaries do not include a negotiated salary increase. Employer rates for STRS and PERS are projected to be decreased by 0.15% and increased by 2.30%, respectively for a net pension cost increase of \$.4 million.

Effective January 1, 2017, the District changed health care providers to CalPERS Health Benefits. Since the District's contribution to health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for

plan changes among the census. The District contributes from \$441 to \$1,223 monthly towards health cost depending on the union and plan selection. The District incurs increased costs for plan selections that do not exceed the District's contribution. Since the premium cost for the Kaiser single plan for classified employees falls below the District's contribution level, the District picks up the entire premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have health plans that exceed the District's contribution have to bear the costs of any increased premiums. This is the case for all health benefits plans for the Berkeley Federation of Teachers (BFT).

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

School Services of California provide the Budget Assumption for inflation in the Dartboard. A California Price Index (CPI) of 1.59% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

In the FY 2020-21 Budget, one-time expenses have been removed in this year.

CONTRIBUTIONS TO OTHER FUNDS AND PROGRAMS

The contribution to Special Education is being projected to be remain flat from fiscal year 2020-21 to fiscal year 2021-22.

PROJECTED ENDING FUND BALANCE

The **Unrestricted General Fund 01** is deficit spending by \$1.8 million. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The beginning fund balance is \$3.1 million and the projected ending fund balance is \$1.3 million.

The District designations include \$0.1 million for the revolving fund, \$.8 million for the LCAP Supplemental Grant for targeted students.

FISCAL YEAR 2022-23

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF gap funding continues at 100% for FY 2022-23 with no Cost-of-Living adjustment. Funding remains flat at \$93 million. The District's ADA projection used in the calculation is 9,426, the same as the prior year.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-year Projection includes a projected step and column cost increase of 1% for certificated and 2.66% for classified staff. Employer

rates for STRS and PERS are projected to increase by 2.10% and 3.30%, respectively for a net pension cost increase of \$1.7 million. Since health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District incurs increased costs for plan selections that do not exceed the District's cap. Therefore, if the single tier for classified employees falls below the cap the District picks up the increased premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have plans that exceed the District's cap bear the costs of any increased premiums. This is the case for all health benefits tiers for the Berkeley Federation of Teachers (BFT).

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

The budget assumption for inflation is provided in a Dartboard by School Services of California. A California Price Index (CPI) of 2.12% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures.

CONTRIBUTIONS TO OTHER FUNDS

Contributions to special education remains the same as FY 2021-22.

PROJECTED ENDING FUND BALANCE

Unrestricted General Fund 01 indicates is projecting a surplus of \$.4 million. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The beginning fund balance is \$.7 million and the projected ending fund balance is \$1.1 million.

The District designations include \$0.1 million for the revolving fund, \$.8 million for the LCAP Supplemental Grant for targeted students.

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2020-21 First Interim

Fund 01 Only - Not including Parcel Tax Funds	2020-21			2021-22			2022-23		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	87,832,969	637,848	88,470,817	87,832,969	637,848	88,470,817	87,832,969	637,848	88,470,817
Supplemental LCFF Funding	5,144,699	-	5,144,699	4,998,080	-	4,998,080	4,998,080	-	4,998,080
Total LCFF Funding	92,977,668	637,848	93,615,516	92,831,049	637,848	93,468,897	92,831,049	637,848	93,468,897
Federal Revenues	0	9,389,412	9,389,412	0	9,389,412	9,389,412	0	9,389,412	9,389,412
Other State Revenues	1,856,834	5,505,623	7,362,457	1,856,834	5,505,623	7,362,457	1,856,834	5,505,623	7,362,457
Local Revenues	2,380,262	9,462,037	11,842,299	2,730,262	9,462,037	12,192,299	2,730,262	9,462,037	12,192,299
TOTAL REVENUES	97,214,764	24,994,920	122,209,684	97,418,145	24,994,920	122,413,065	97,418,145	24,994,920	122,413,065
EXPENDITURES									
Certificated Salaries	48,021,418	11,238,059	59,259,477	48,440,618	11,350,440	59,791,057	48,925,024	11,463,944	60,388,968
Classified Salaries	15,392,533	8,351,793	23,744,326	15,626,563	8,573,951	24,200,513	16,042,229	8,802,018	24,844,247
Benefits	20,200,301	6,785,850	26,986,151	21,295,135	7,081,908	28,377,043	23,151,127	7,734,525	30,885,652
Books and Supplies	1,566,783	4,482,957	6,049,740	1,591,695	5,124,236	6,715,931	1,621,460	4,503,353	6,124,812
Services and Other Operating Exp.	9,256,319	17,064,458	26,320,777	8,941,494	18,242,763	27,184,257	9,108,700	16,032,360	25,141,060
Capital Outlay	58,450	0	58,450	59,379	214,883	274,263	60,490	188,847	249,336
Other Outgo	0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs	(3,303,296)	522,332	(2,780,964)	(3,438,383)	652,583	(2,785,800)	(3,376,408)	562,413	(2,813,995)
Budget Adjustments				(2,800,000)	0	(2,800,000)	(7,500,000)	0	(7,500,000)
TOTAL EXPENDITURES	91,192,508	48,445,449	139,637,957	89,716,501	51,240,763	140,957,265	88,032,622	49,287,459	137,320,081
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,022,256	(23,450,529)	(17,428,273)	7,701,644	(26,245,843)	(18,544,200)	9,385,523	(24,292,539)	(14,907,016)
OTHER SOURCES & (USES) - See Attached									
Interfund Transfers In	3,200,000 ✓	0	3,200,000	0	0	0	0	0	0
Interfund Transfers Out	(1,520,508) ✓	0	(1,520,508)	(815,132)	0	(815,132)	(815,132)	0	(815,132)
Contrib./Restricted Programs	(8,732,239)	24,242,539	15,510,300	(8,732,239)	24,242,539	15,510,300	(8,732,239)	24,242,539	15,510,300
TOTAL OTHER SOURCES & USES	(7,052,747)	24,242,539	17,189,792	(9,547,371)	24,242,539	14,695,168	(9,547,371)	24,242,539	14,695,168
CHANGE TO FUND BALANCE	(1,030,491)	792,010	(238,481)	(1,845,727)	(2,003,304)	(3,849,032)	(161,848)	(50,000)	(211,848)
Beginning Fund Balance	4,142,823	1,311,295	5,454,118	3,112,332	2,103,305	5,215,637	1,266,605	100,001	1,366,605
Ending Fund Balance	3,112,332	2,103,305	5,215,637	1,266,605	100,001	1,366,605	1,104,756	50,001	1,154,757

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2020-21 First Interim

Fund 01 Only - Not including Parcel Tax Funds	2020-21			2021-22			2022-23		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Assignments									
Supplemental Grant LCAP	800,000		800,000	800,000		800,000	800,000		800,000
Economic Uncertainties - 3%	(151,601)		(151,601)	(144,946)		(144,946)	(265,860)		(265,860)
Legally restricted	-	2,103,305	2,103,305	-	100,001	100,001	-	50,001	50,001
Unappropriated Fund Balance	2,363,933		2,363,933	511,551		511,551	470,617		470,617
Ending Fund Balance	3,112,332	2,103,305	5,215,637	1,266,605	100,001	1,366,605	1,104,756	50,001	1,154,757

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2020-21 First Interim

Consolidated Funds 01-08	2020-21			2021-22			2022-23		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	87,832,969	637,848	88,470,817	87,832,969	637,848	88,470,817	87,832,969	637,848	88,470,817
Supplemental LCFF Funding	5,144,699	-	5,144,699	4,998,080	-	4,998,080	4,998,080	-	4,998,080
Total LCFF Funding	92,977,668	637,848	93,615,516	92,831,049	637,848	93,468,897	92,831,049	637,848	93,468,897
Federal Revenues	0	9,389,412	9,389,412	0	9,389,412	9,389,412	0	9,389,412	9,389,412
Other State Revenues	1,856,834	5,505,623	7,362,457	1,856,834	5,505,623	7,362,457	1,856,834	5,505,623	7,362,457
Local Revenues	52,513,097	9,462,037	61,975,134	54,605,469	9,462,037	64,067,506	56,548,115	9,462,037	66,010,152
TOTAL REVENUES	147,347,599	24,994,920	172,342,519	149,293,352	24,994,920	174,288,272	151,235,998	24,994,920	176,230,918
EXPENDITURES									
Certificated Salaries	60,702,737	11,238,059	71,940,796	61,248,750	11,350,440	72,599,190	61,861,237	11,463,944	73,325,181
Classified Salaries	20,855,553	10,742,297	31,597,850	21,234,899	11,028,042	32,262,941	21,799,747	11,321,388	33,121,135
Benefits	25,602,900	7,789,416	33,392,316	27,328,775	8,168,613	35,497,388	29,560,064	8,933,276	38,493,340
Books and Supplies	4,370,688	5,184,457	9,555,145	4,160,025	5,743,765	9,903,790	4,193,640	5,139,423	9,333,063
Services and Other Operating Exp.	11,787,256	17,977,958	29,765,214	11,528,969	18,903,701	30,432,669	11,789,209	16,718,636	28,507,845
Capital Outlay	58,450	104,424	162,874	59,379	214,883	274,263	60,490	188,847	249,336
Other Outgo	0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs	(1,018,628)	522,332	(496,296)	(1,149,429)	652,583	(496,846)	(1,059,259)	562,413	(496,846)
Budget Adjustments				(2,800,000)		(2,800,000)	(7,500,000)		(7,500,000)
TOTAL EXPENDITURES	122,358,956	53,558,943	175,917,899	121,611,368	56,062,026	177,673,394	120,705,129	54,327,926	175,033,055
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,988,643	(28,564,023)	(3,575,380)	27,681,984	(31,067,106)	(3,385,122)	30,530,869	(29,333,006)	1,197,863
OTHER SOURCES & (USES):									
Interfund Transfers In	3,200,000	0	3,200,000	0	0	0	0	0	0
Interfund Transfers Out	(1,520,508)	0	(1,520,508)	(815,132)	0	(815,132)	(815,132)	0	(815,132)
Contrib./Restricted Programs	(29,356,033)	29,356,033	0	(29,063,802)	29,063,802	0	(29,283,006)	29,283,006	0
TOTAL OTHER SOURCES & USES	(27,676,541)	29,356,033	1,679,492	(29,878,934)	29,063,802	(815,132)	(30,098,138)	29,283,006	(815,132)
CHANGE TO FUND BALANCE	(2,687,898)	792,010	(1,895,888)	(2,196,950)	(2,003,304)	(4,200,254)	432,731	(50,000)	382,731
Beginning Fund Balance	16,847,477	1,311,295	18,158,772	14,159,579	2,103,305	16,262,884	11,962,629	100,001	12,062,630
Ending Fund Balance	14,159,579	2,103,305	16,262,884	11,962,629	100,001	12,062,630	12,395,360	50,001	12,445,361
Components of Ending Fund Balance									

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2020-21 First Interim

Consolidated Funds 01-08	2020-21			2021-22			2022-23		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Assignments									
Reserve for Parcel Tax Fund Balance	9,493,540		9,493,540	9,129,232		9,129,232	9,693,905		9,693,905
Supplemental Grant LCAP	800,000		800,000	800,000		800,000	800,000		800,000
Economic Uncertainties - 3%	1,402,106		1,402,106	1,421,847		1,421,847	1,330,838		1,330,838
Legally restricted		2,103,305	2,103,305		100,001	100,001		50,001	50,001
Unappropriated Fund Balance	2,363,933	-	2,363,933	511,550	-	511,550	470,617	-	470,617
Ending Fund Balance	14,159,579	2,103,305	16,262,884	11,962,629	100,001	12,062,630	12,395,360	50,001	12,445,361

SACS

SOFTWARE

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund	G	G	G	G
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund	G	G	G	G
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund	G	G	G	G
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Liz Karam

Telephone: 510-644-8915

Title: First Director (Interim)

E-mail: elizabethkaram@berkeley.net

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	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	85,479,211.00	92,977,668.00	20,091,584.22	92,977,668.00	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	1,903,443.00	1,856,834.00	349,992.96	1,856,834.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,677,753.00	52,513,097.00	896,538.73	52,513,097.00	0.00	0.0%
5) TOTAL, REVENUES			140,060,407.00	147,347,599.00	21,338,115.91	147,347,599.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,492,654.00	60,702,737.00	20,153,185.06	60,702,737.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,410,748.00	20,855,553.00	7,206,001.28	20,855,553.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,206,961.00	25,602,900.00	8,415,447.28	25,602,900.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,727,767.00	4,370,688.00	433,158.72	4,370,688.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,114,730.00	11,787,256.00	3,956,778.28	11,787,256.00	0.00	0.0%
6) Capital Outlay		6000-6999	58,450.00	58,450.00	33.16	58,450.00	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	(835,130.00)	(1,018,628.00)	0.00	(1,018,628.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			119,176,180.00	122,358,956.00	40,164,603.78	122,358,956.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,884,227.00	24,988,643.00	(18,826,487.87)	24,988,643.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	666,659.00	1,520,508.00	0.00	1,520,508.00	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	(28,411,905.00)	(29,356,033.00)	0.00	(29,356,033.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,778,564.00)	(27,676,541.00)	0.00	(27,676,541.00)		

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)			(1,894,337.00)	(2,687,898.00)	(18,826,487.87)	(2,687,898.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,847,477.27	16,847,477.27		16,847,477.27	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)			16,847,477.27	16,847,477.27		16,847,477.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,847,477.27	16,847,477.27		16,847,477.27		
2) Ending Balance, June 30 (E + F1e)			14,953,140.27	14,159,579.27		14,159,579.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,627,929.00	10,293,541.01		11,178,043.01		
Supplemental Grant-LCAP	0000	9780	800,000.00					
Parcel Taxes	0000	9780	3,371,515.01					
Parcel Taxes	1100	9780	3,456,413.99					
Supplemental Grant-LCAP	0000	9780		800,000.00				
Parcel Taxes	0000	9780		6,921,630.01				
Parcel Taxes	1100	9780		2,571,911.00				
Supplemental Grant-LCAP	0000	9780				800,000.00		
Parcel Taxes	0000	9780				6,921,630.01		
Parcel Taxes	1100	9780				3,456,413.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,402,106.00		1,402,106.00		
Unassigned/Unappropriated Amount		9790	7,225,211.27	2,363,932.26		1,479,430.26		

Description	Resource Codes	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	33,022,680.00	40,521,137.00	15,077,862.00	40,521,137.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,716,490.00	5,716,490.00	1,413,988.00	5,716,490.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	212,602.00	212,602.00	0.00	212,602.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,401,684.00	35,401,684.00	1,788,785.21	35,401,684.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,337,419.00	2,337,419.00	1,599,300.50	2,337,419.00	0.00	0.0%
Prior Years' Taxes		8043	(359,035.00)	(359,035.00)	35,667.50	(359,035.00)	0.00	0.0%
Supplemental Taxes		8044	858,446.00	858,446.00	175,981.01	858,446.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,833,361.00	7,833,361.00	0.00	7,833,361.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	455,549.00	455,549.00	0.00	455,549.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			85,479,211.00	92,977,668.00	20,091,584.22	92,977,668.00	0.00	0.0%
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			85,479,211.00	92,977,668.00	20,091,584.22	92,977,668.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	397,200.00	397,200.00	396,602.00	397,200.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,506,243.00	1,459,634.00	(46,609.04)	1,459,634.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,903,443.00	1,856,834.00	349,992.96	1,856,834.00	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	50,065,835.00	50,065,835.00	367,261.36	50,065,835.00	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	300,918.00	50,000.00	20,072.92	50,000.00	0.00	0.0%
Interest		8660	307,000.00	307,000.00	31,706.41	307,000.00	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	200,000.00	200,000.00	3,650.26	200,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,804,000.00	1,890,262.00	473,847.78	1,890,262.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,677,753.00	52,513,097.00	896,538.73	52,513,097.00	0.00	0.0%
TOTAL, REVENUES			140,060,407.00	147,347,599.00	21,338,115.91	147,347,599.00	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 Teachers' Salaries		1100	46,985,097.00	46,268,109.00	16,408,892.31	46,268,109.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,272,005.00	3,303,107.00	1,154,644.26	3,303,107.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,378,871.00	5,355,981.00	2,367,430.57	5,355,981.00	0.00	0.0%
Other Certificated Salaries		1900	3,856,681.00	5,775,540.00	222,217.92	5,775,540.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,492,654.00	60,702,737.00	20,153,185.06	60,702,737.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,228,320.00	1,305,586.00	437,167.31	1,305,586.00	0.00	0.0%
Classified Support Salaries		2200	8,666,704.00	8,439,903.00	3,294,615.08	8,439,903.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,442,383.00	2,768,692.00	1,035,172.50	2,768,692.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,103,853.00	4,903,767.00	1,970,917.80	4,903,767.00	0.00	0.0%
Other Classified Salaries		2900	1,969,488.00	3,437,605.00	468,128.59	3,437,605.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,410,748.00	20,855,553.00	7,206,001.28	20,855,553.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,871,111.00	9,744,997.00	3,423,377.28	9,744,997.00	0.00	0.0%
PERS		3201-3202	4,003,426.00	3,976,373.00	1,475,531.72	3,976,373.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,517,584.00	2,498,735.00	834,067.66	2,498,735.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,260,489.00	6,962,455.00	1,874,541.57	6,962,455.00	0.00	0.0%
Unemployment Insurance		3501-3502	48,816.00	47,547.00	131.92	47,547.00	0.00	0.0%
Workers' Compensation		3601-3602	1,694,837.00	1,675,356.00	561,188.06	1,675,356.00	0.00	0.0%
OPEB, Allocated		3701-3702	704,124.00	697,437.00	246,609.07	697,437.00	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	(893,426.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,206,961.00	25,602,900.00	8,415,447.28	25,602,900.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,716.00	3,716.00	0.00	3,716.00	0.00	0.0%
Books and Other Reference Materials		4200	115,913.00	146,571.00	7,048.15	146,571.00	0.00	0.0%
Materials and Supplies		4300	3,080,634.00	3,542,383.00	287,048.09	3,542,383.00	0.00	0.0%
Noncapitalized Equipment		4400	527,504.00	678,018.00	139,062.48	678,018.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,727,767.00	4,370,688.00	433,158.72	4,370,688.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	52,000.00	0.00	52,000.00	0.00	0.0%
Travel and Conferences		5200	89,868.00	150,376.00	15,009.66	150,376.00	0.00	0.0%
Dues and Memberships		5300	47,874.00	57,624.00	31,934.00	57,624.00	0.00	0.0%
Insurance		5400-5450	877,000.00	1,004,068.00	1,004,068.00	1,004,068.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,777,982.00	2,777,982.00	1,107,730.82	2,777,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,653,236.00	1,568,606.00	650,275.07	1,568,606.00	0.00	0.0%
Transfers of Direct Costs		5710	(40,806.00)	(22,437.00)	0.00	(22,437.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(109,382.00)	(109,382.00)	0.00	(109,382.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,432,642.00	5,925,003.00	996,967.56	5,925,003.00	0.00	0.0%
Communications		5900	386,316.00	383,416.00	150,793.17	383,416.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,114,730.00	11,787,256.00	3,956,778.28	11,787,256.00	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)
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	58,450.00	58,450.00	33.16	58,450.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,450.00	58,450.00	33.16	58,450.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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		7310	(397,597.00)	(521,782.00)	0.00	(521,782.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(437,533.00)	(496,846.00)	0.00	(496,846.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(835,130.00)	(1,018,628.00)	0.00	(1,018,628.00)	0.00	0.0%
TOTAL, EXPENDITURES			119,176,180.00	122,358,956.00	40,164,603.78	122,358,956.00	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)
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	6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	666,659.00	1,520,508.00	0.00	1,520,508.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			666,659.00	1,520,508.00	0.00	1,520,508.00	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	(28,411,905.00)	(29,356,033.00)	0.00	(29,356,033.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,411,905.00)	(29,356,033.00)	0.00	(29,356,033.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(22,778,564.00)	(27,676,541.00)	0.00	(27,676,541.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	637,929.00	637,848.00	0.00	637,848.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,418,561.00	9,389,412.00	375,929.83	9,389,412.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,835,749.00	5,505,623.00	1,241,506.49	5,505,623.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,855,003.00	9,462,037.42	3,414,179.11	9,462,037.42	0.00	0.0%
5) TOTAL, REVENUES			16,747,242.00	24,994,920.42	5,031,615.43	24,994,920.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,491,447.00	11,238,059.20	4,086,264.27	11,238,059.20	0.00	0.0%
2) Classified Salaries		2000-2999	9,930,183.64	10,742,297.45	3,900,061.74	10,742,297.45	0.00	0.0%
3) Employee Benefits		3000-3999	7,654,188.00	7,789,416.34	2,647,458.43	7,789,416.34	0.00	0.0%
4) Books and Supplies		4000-4999	2,767,667.87	5,184,457.29	1,450,122.59	5,184,457.29	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,988,228.54	17,977,957.68	3,579,430.64	17,977,957.68	0.00	0.0%
6) Capital Outlay		6000-6999	95,000.00	104,424.00	177,763.21	104,424.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	550.00	550.00	0.00	550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	397,597.00	521,782.00	0.00	521,782.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,324,862.05	53,558,943.96	15,841,100.88	53,558,943.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,577,620.05)	(28,564,023.54)	(10,809,485.45)	(28,564,023.54)		
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	28,411,905.00	29,356,033.00	0.00	29,356,033.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,411,905.00	29,356,033.00	0.00	29,356,033.00		

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)			(165,715.05)	792,009.46	(10,809,485.45)	792,009.46		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,311,293.59	1,311,293.59		1,311,293.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,311,293.59	1,311,293.59		1,311,293.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,311,293.59	1,311,293.59		1,311,293.59		
2) Ending Balance, June 30 (E + F1e)			1,145,578.54	2,103,303.05		2,103,303.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,122,584.89	2,103,304.54		2,103,304.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,977,006.35)	(1.49)		(1.49)		

Description	Resource Codes	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	637,929.00	637,848.00	0.00	637,848.00	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			637,929.00	637,848.00	0.00	637,848.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,816,540.00	1,816,540.00	0.00	1,816,540.00	0.00	0.0%
Special Education Discretionary Grants		8182	158,264.00	177,054.00	0.00	177,054.00	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	996,340.00	1,261,369.00	118,210.53	1,261,369.00	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	310,000.00	310,683.00	0.00	310,683.00	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	0.00	568.00	637.33	568.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	170,131.00	280,730.00	67,076.07	280,730.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	59,261.00	140,178.00	28,290.00	140,178.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	59,261.00	140,178.00	28,290.00	140,178.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	41,865.00	41,865.00	0.00	41,865.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	866,160.00	5,360,425.00	161,715.90	5,360,425.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,418,561.00	9,389,412.00	375,929.83	9,389,412.00	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		
Lottery - Unrestricted and Instructional Materials		8560	531,615.00	468,247.00	(63,368.83)	468,247.00	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	1,638,641.00	1,927,812.00	0.00	1,927,812.00	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	279,819.00	315,172.00	287,191.45	315,172.00	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	1,385,674.00	2,794,392.00	1,017,683.87	2,794,392.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,835,749.00	5,505,623.00	1,241,506.49	5,505,623.00	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	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%
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	2,569,836.00	4,164,930.42	1,829,005.11	4,164,930.42	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	5,285,167.00	5,297,107.00	1,585,174.00	5,297,107.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,855,003.00	9,462,037.42	3,414,179.11	9,462,037.42	0.00	0.0%
TOTAL, REVENUES			16,747,242.00	24,994,920.42	5,031,615.43	24,994,920.42	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	7,871,089.00	8,478,799.85	3,079,252.84	8,478,799.85	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,641,929.00	1,701,766.00	561,050.00	1,701,766.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	881,839.00	910,314.35	405,499.75	910,314.35	0.00	0.0%
Other Certificated Salaries		1900	96,590.00	147,179.00	40,461.68	147,179.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,491,447.00	11,238,059.20	4,086,264.27	11,238,059.20	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,697,761.00	6,279,723.06	2,105,601.04	6,279,723.06	0.00	0.0%
Classified Support Salaries		2200	2,734,669.64	2,603,540.39	1,020,057.73	2,603,540.39	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	838,093.00	1,054,113.00	498,226.54	1,054,113.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	612,039.00	588,247.00	274,687.65	588,247.00	0.00	0.0%
Other Classified Salaries		2900	47,621.00	216,674.00	1,488.78	216,674.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,930,183.64	10,742,297.45	3,900,061.74	10,742,297.45	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,648,165.00	1,800,744.00	640,822.01	1,800,744.00	0.00	0.0%
PERS		3201-3202	1,867,866.00	2,135,352.00	736,627.06	2,135,352.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	887,283.00	999,024.00	350,802.59	999,024.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,640,293.00	2,248,348.34	683,750.85	2,248,348.34	0.00	0.0%
Unemployment Insurance		3501-3502	12,713.00	9,228.00	40.29	9,228.00	0.00	0.0%
Workers' Compensation		3601-3602	410,253.00	459,399.00	163,599.71	459,399.00	0.00	0.0%
OPEB, Allocated		3701-3702	187,615.00	137,321.00	71,815.92	137,321.00	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			7,654,188.00	7,789,416.34	2,647,458.43	7,789,416.34	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	4,831.00	6,831.00	0.00	6,831.00	0.00	0.0%
Materials and Supplies		4300	2,396,566.23	4,038,527.65	1,261,297.97	4,038,527.65	0.00	0.0%
Noncapitalized Equipment		4400	366,270.64	1,139,098.64	188,824.62	1,139,098.64	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,767,667.87	5,184,457.29	1,450,122.59	5,184,457.29	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,163,035.00	5,843,018.00	1,063,037.91	5,843,018.00	0.00	0.0%
Travel and Conferences		5200	183,754.00	342,405.00	17,759.42	342,405.00	0.00	0.0%
Dues and Memberships		5300	5,123.00	5,123.00	300.00	5,123.00	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	977,877.00	737,877.00	352,776.82	737,877.00	0.00	0.0%
Transfers of Direct Costs		5710	40,806.00	22,437.00	0.00	22,437.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	246,332.00	201,030.00	0.00	201,030.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,362,547.54	10,814,813.68	2,142,809.67	10,814,813.68	0.00	0.0%
Communications		5900	8,754.00	11,254.00	2,746.82	11,254.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,988,228.54	17,977,957.68	3,579,430.64	17,977,957.68	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)
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	73,746.59	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	95,000.00	104,424.00	104,016.62	104,424.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,000.00	104,424.00	177,763.21	104,424.00	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	500.00	500.00	0.00	500.00	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	50.00	50.00	0.00	50.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			550.00	550.00	0.00	550.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	397,597.00	521,782.00	0.00	521,782.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			397,597.00	521,782.00	0.00	521,782.00	0.00	0.0%
TOTAL, EXPENDITURES			45,324,862.05	53,558,943.96	15,841,100.88	53,558,943.96	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	28,411,905.00	29,356,033.00	0.00	29,356,033.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,411,905.00	29,356,033.00	0.00	29,356,033.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			28,411,905.00	29,356,033.00	0.00	29,356,033.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	86,117,140.00	93,615,516.00	20,091,584.22	93,615,516.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,418,561.00	9,389,412.00	375,929.83	9,389,412.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,739,192.00	7,362,457.00	1,591,499.45	7,362,457.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,532,756.00	61,975,134.42	4,310,717.84	61,975,134.42	0.00	0.0%
5) TOTAL, REVENUES			156,807,649.00	172,342,519.42	26,369,731.34	172,342,519.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	69,984,101.00	71,940,796.20	24,239,449.33	71,940,796.20	0.00	0.0%
2) Classified Salaries		2000-2999	29,340,931.64	31,597,850.45	11,106,063.02	31,597,850.45	0.00	0.0%
3) Employee Benefits		3000-3999	32,861,149.00	33,392,316.34	11,062,905.71	33,392,316.34	0.00	0.0%
4) Books and Supplies		4000-4999	6,495,434.87	9,555,145.29	1,883,281.31	9,555,145.29	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,102,958.54	29,765,213.68	7,536,208.92	29,765,213.68	0.00	0.0%
6) Capital Outlay		6000-6999	153,450.00	162,874.00	177,796.37	162,874.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	550.00	550.00	0.00	550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(437,533.00)	(496,846.00)	0.00	(496,846.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			164,501,042.05	175,917,899.96	56,005,704.66	175,917,899.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(7,693,393.05)	(3,575,380.54)	(29,635,973.32)	(3,575,380.54)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	666,659.00	1,520,508.00	0.00	1,520,508.00	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			5,633,341.00	1,679,492.00	0.00	1,679,492.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,060,052.05)	(1,895,888.54)	(29,635,973.32)	(1,895,888.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,158,770.86	18,158,770.86		18,158,770.86	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)			18,158,770.86	18,158,770.86		18,158,770.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,158,770.86	18,158,770.86		18,158,770.86		
2) Ending Balance, June 30 (E + F1e)			16,098,718.81	16,262,882.32		16,262,882.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,122,584.89	2,103,304.54		2,103,304.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,627,929.00	10,293,541.01		11,178,043.01		
Supplemental Grant-LCAP	0000	9780	800,000.00					
Parcel Taxes	0000	9780	3,371,515.01					
Parcel Taxes	1100	9780	3,456,413.99					
Supplemental Grant-LCAP	0000	9780		800,000.00				
Parcel Taxes	0000	9780		6,921,630.01				
Parcel Taxes	1100	9780		2,571,911.00				
Supplemental Grant-LCAP	0000	9780				800,000.00		
Parcel Taxes	0000	9780				6,921,630.01		
Parcel Taxes	1100	9780				3,456,413.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,402,106.00		1,402,106.00		
Unassigned/Unappropriated Amount		9790	5,248,204.92	2,363,930.77		1,479,428.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	33,022,680.00	40,521,137.00	15,077,862.00	40,521,137.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,716,490.00	5,716,490.00	1,413,988.00	5,716,490.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	212,602.00	212,602.00	0.00	212,602.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,401,684.00	35,401,684.00	1,788,785.21	35,401,684.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,337,419.00	2,337,419.00	1,599,300.50	2,337,419.00	0.00	0.0%
Prior Years' Taxes		8043	(359,035.00)	(359,035.00)	35,667.50	(359,035.00)	0.00	0.0%
Supplemental Taxes		8044	858,446.00	858,446.00	175,981.01	858,446.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,833,361.00	7,833,361.00	0.00	7,833,361.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	455,549.00	455,549.00	0.00	455,549.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			85,479,211.00	92,977,668.00	20,091,584.22	92,977,668.00	0.00	0.0%
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	637,929.00	637,848.00	0.00	637,848.00	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			86,117,140.00	93,615,516.00	20,091,584.22	93,615,516.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,816,540.00	1,816,540.00	0.00	1,816,540.00	0.00	0.0%
Special Education Discretionary Grants		8182	158,264.00	177,054.00	0.00	177,054.00	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	996,340.00	1,261,369.00	118,210.53	1,261,369.00	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	310,000.00	310,683.00	0.00	310,683.00	0.00	0.0%

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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	0.00	568.00	637.33	568.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	170,131.00	280,730.00	67,076.07	280,730.00	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	59,261.00	140,178.00	28,290.00	140,178.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	41,865.00	41,865.00	0.00	41,865.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	866,160.00	5,360,425.00	161,715.90	5,360,425.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,418,561.00	9,389,412.00	375,929.83	9,389,412.00	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	397,200.00	397,200.00	396,602.00	397,200.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,037,858.00	1,927,881.00	(109,977.87)	1,927,881.00	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	1,638,641.00	1,927,812.00	0.00	1,927,812.00	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	279,819.00	315,172.00	287,191.45	315,172.00	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	1,385,674.00	2,794,392.00	1,017,683.87	2,794,392.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,739,192.00	7,362,457.00	1,591,499.45	7,362,457.00	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	50,065,835.00	50,065,835.00	367,261.36	50,065,835.00	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%
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	300,918.00	50,000.00	20,072.92	50,000.00	0.00	0.0%
Interest		8660	307,000.00	307,000.00	31,706.41	307,000.00	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	200,000.00	200,000.00	3,650.26	200,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,373,836.00	6,055,192.42	2,302,852.89	6,055,192.42	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	5,285,167.00	5,297,107.00	1,585,174.00	5,297,107.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,532,756.00	61,975,134.42	4,310,717.84	61,975,134.42	0.00	0.0%
TOTAL, REVENUES			156,807,649.00	172,342,519.42	26,369,731.34	172,342,519.42	0.00	0.0%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	54,856,186.00	54,746,908.85	19,488,145.15	54,746,908.85	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,913,934.00	5,004,873.00	1,715,694.26	5,004,873.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,260,710.00	6,266,295.35	2,772,930.32	6,266,295.35	0.00	0.0%
Other Certificated Salaries		1900	3,953,271.00	5,922,719.00	262,679.60	5,922,719.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			69,984,101.00	71,940,796.20	24,239,449.33	71,940,796.20	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,926,081.00	7,585,309.06	2,542,768.35	7,585,309.06	0.00	0.0%
Classified Support Salaries		2200	11,401,373.64	11,043,443.39	4,314,672.81	11,043,443.39	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,280,476.00	3,822,805.00	1,533,399.04	3,822,805.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,715,892.00	5,492,014.00	2,245,605.45	5,492,014.00	0.00	0.0%
Other Classified Salaries		2900	2,017,109.00	3,654,279.00	469,617.37	3,654,279.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,340,931.64	31,597,850.45	11,106,063.02	31,597,850.45	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,519,276.00	11,545,741.00	4,064,199.29	11,545,741.00	0.00	0.0%
PERS		3201-3202	5,871,292.00	6,111,725.00	2,212,158.78	6,111,725.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,404,867.00	3,497,759.00	1,184,870.25	3,497,759.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,900,782.00	9,210,803.34	2,558,292.42	9,210,803.34	0.00	0.0%
Unemployment Insurance		3501-3502	61,529.00	56,775.00	172.21	56,775.00	0.00	0.0%
Workers' Compensation		3601-3602	2,105,090.00	2,134,755.00	724,787.77	2,134,755.00	0.00	0.0%
OPEB, Allocated		3701-3702	891,739.00	834,758.00	318,424.99	834,758.00	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	(893,426.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,861,149.00	33,392,316.34	11,062,905.71	33,392,316.34	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,716.00	3,716.00	0.00	3,716.00	0.00	0.0%
Books and Other Reference Materials		4200	120,744.00	153,402.00	7,048.15	153,402.00	0.00	0.0%
Materials and Supplies		4300	5,477,200.23	7,580,910.65	1,548,346.06	7,580,910.65	0.00	0.0%
Noncapitalized Equipment		4400	893,774.64	1,817,116.64	327,887.10	1,817,116.64	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,495,434.87	9,555,145.29	1,883,281.31	9,555,145.29	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,163,035.00	5,895,018.00	1,063,037.91	5,895,018.00	0.00	0.0%
Travel and Conferences		5200	273,622.00	492,781.00	32,769.08	492,781.00	0.00	0.0%
Dues and Memberships		5300	52,997.00	62,747.00	32,234.00	62,747.00	0.00	0.0%
Insurance		5400-5450	877,000.00	1,004,068.00	1,004,068.00	1,004,068.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,777,982.00	2,777,982.00	1,107,730.82	2,777,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,631,113.00	2,306,483.00	1,003,051.89	2,306,483.00	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	136,950.00	91,648.00	0.00	91,648.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,795,189.54	16,739,816.68	3,139,777.23	16,739,816.68	0.00	0.0%
Communications		5900	395,070.00	394,670.00	153,539.99	394,670.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,102,958.54	29,765,213.68	7,536,208.92	29,765,213.68	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	73,746.59	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	153,450.00	162,874.00	104,049.78	162,874.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,450.00	162,874.00	177,796.37	162,874.00	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	500.00	500.00	0.00	500.00	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	50.00	50.00	0.00	50.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			550.00	550.00	0.00	550.00	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	(437,533.00)	(496,846.00)	0.00	(496,846.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(437,533.00)	(496,846.00)	0.00	(496,846.00)	0.00	0.0%
TOTAL, EXPENDITURES			164,501,042.05	175,917,899.96	56,005,704.66	175,917,899.96	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	666,659.00	1,520,508.00	0.00	1,520,508.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			666,659.00	1,520,508.00	0.00	1,520,508.00	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)			5,633,341.00	1,679,492.00	0.00	1,679,492.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	565,974.00	582,208.00	0.00	582,208.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,964,526.00	3,295,968.00	0.00	3,295,968.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,300.00	122,300.00	1,054.29	122,300.00	0.00	0.0%
5) TOTAL, REVENUES			3,652,800.00	4,000,476.00	1,054.29	4,000,476.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,615,822.00	1,808,672.00	578,076.36	1,808,672.00	0.00	0.0%
2) Classified Salaries		2000-2999	673,823.00	764,933.00	279,091.50	764,933.00	0.00	0.0%
3) Employee Benefits		3000-3999	784,879.00	832,812.00	226,932.89	832,812.00	0.00	0.0%
4) Books and Supplies		4000-4999	132,555.00	126,555.00	432.08	126,555.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	298,755.00	304,755.00	49,866.82	304,755.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	146,966.00	162,749.00	0.00	162,749.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,652,800.00	4,000,476.00	1,134,399.65	4,000,476.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,133,345.36)	0.00		
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 (C + D4)			0.00	0.00	(1,133,345.36)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,407,813.65	1,407,813.65		1,407,813.65	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)			1,407,813.65	1,407,813.65		1,407,813.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,407,813.65	1,407,813.65		1,407,813.65		
2) Ending Balance, June 30 (E + F1e)			1,407,813.65	1,407,813.65		1,407,813.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	952,395.69	952,395.69		952,395.69		
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	455,417.96	455,417.96		455,417.96		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	565,974.00	582,208.00	0.00	582,208.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			565,974.00	582,208.00	0.00	582,208.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,952,526.00	3,283,968.00	0.00	3,283,968.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,964,526.00	3,295,968.00	0.00	3,295,968.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,054.29	3,000.00	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	119,000.00	119,000.00	0.00	119,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	300.00	300.00	0.00	300.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,300.00	122,300.00	1,054.29	122,300.00	0.00	0.0%
TOTAL, REVENUES			3,652,800.00	4,000,476.00	1,054.29	4,000,476.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,285,259.00	1,470,647.00	436,925.93	1,470,647.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	33,796.00	41,258.00	26,047.76	41,258.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	296,767.00	296,767.00	115,102.67	296,767.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,615,822.00	1,808,672.00	578,076.36	1,808,672.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	118,787.00	209,897.00	55,404.88	209,897.00	0.00	0.0%
Classified Support Salaries		2200	198,507.00	198,507.00	84,358.33	198,507.00	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	356,529.00	356,529.00	139,328.29	356,529.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			673,823.00	764,933.00	279,091.50	764,933.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	252,051.00	283,196.00	53,058.59	283,196.00	0.00	0.0%
PERS		3201-3202	163,969.00	163,969.00	54,915.42	163,969.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	93,130.00	102,896.00	31,700.91	102,896.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	206,106.00	205,406.00	62,002.10	205,406.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,331.00	1,496.00	4.09	1,496.00	0.00	0.0%
Workers' Compensation		3601-3602	47,440.00	53,262.00	17,535.08	53,262.00	0.00	0.0%
OPEB, Allocated		3701-3702	20,852.00	22,587.00	7,716.70	22,587.00	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			784,879.00	832,812.00	226,932.89	832,812.00	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	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Materials and Supplies		4300	119,555.00	113,555.00	432.08	113,555.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,555.00	126,555.00	432.08	126,555.00	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 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	6,300.00	6,300.00	0.00	6,300.00	0.00	0.0%
Dues and Memberships		5300	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,780.00	100,780.00	10,708.07	100,780.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,700.00	45,700.00	0.00	45,700.00	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	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	128,755.00	134,755.00	33,781.09	134,755.00	0.00	0.0%
Communications		5900	9,420.00	9,420.00	5,377.66	9,420.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			298,755.00	304,755.00	49,866.82	304,755.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	146,966.00	162,749.00	0.00	162,749.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			146,966.00	162,749.00	0.00	162,749.00	0.00	0.0%
TOTAL, EXPENDITURES			3,652,800.00	4,000,476.00	1,134,399.65	4,000,476.00	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)
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	463,019.00	769,528.00	18,537.75	769,528.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,019,936.00	3,627,921.00	1,441,878.23	3,627,921.00	0.00	0.0%
4) Other Local Revenue		8600-8799	587,450.00	953,601.00	92,502.70	953,601.00	0.00	0.0%
5) TOTAL, REVENUES			4,070,405.00	5,351,050.00	1,552,918.68	5,351,050.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,669,639.00	1,802,418.00	708,944.43	1,802,418.00	0.00	0.0%
2) Classified Salaries		2000-2999	914,151.00	1,378,026.00	555,286.43	1,378,026.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,084,153.00	1,302,271.00	482,040.96	1,302,271.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,615.00	338,958.00	24,503.27	338,958.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	204,167.00	294,167.00	3,084.08	294,167.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	191,680.00	235,210.00	0.00	235,210.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,070,405.00	5,351,050.00	1,773,859.17	5,351,050.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(220,940.49)	0.00		
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 (C + D4)			0.00	0.00	(220,940.49)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	400,533.34	400,533.34		400,533.34	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)			400,533.34	400,533.34		400,533.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,533.34	400,533.34		400,533.34		
2) Ending Balance, June 30 (E + F1e)			400,533.34	400,533.34		400,533.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	109.93	109.93		109.93		
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	400,423.41	400,423.41		400,423.41		
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								
Child Nutrition Programs		8220	98,675.00	98,675.00	0.00	98,675.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	364,344.00	670,853.00	18,537.75	670,853.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			463,019.00	769,528.00	18,537.75	769,528.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,360.00	4,360.00	0.00	4,360.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,308,320.00	2,916,305.00	1,441,878.23	2,916,305.00	0.00	0.0%
All Other State Revenue	All Other	8590	707,256.00	707,256.00	0.00	707,256.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,019,936.00	3,627,921.00	1,441,878.23	3,627,921.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,443.50	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	254,000.00	254,000.00	(102.00)	254,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	333,450.00	699,601.00	90,161.20	699,601.00	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			587,450.00	953,601.00	92,502.70	953,601.00	0.00	0.0%
TOTAL, REVENUES			4,070,405.00	5,351,050.00	1,552,918.68	5,351,050.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,365,252.00	1,449,302.00	566,213.94	1,449,302.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	304,387.00	353,116.00	142,730.49	353,116.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,669,639.00	1,802,418.00	708,944.43	1,802,418.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	628,466.00	1,100,030.00	437,516.04	1,100,030.00	0.00	0.0%
Classified Support Salaries		2200	71,201.00	74,701.00	31,574.90	74,701.00	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	214,484.00	203,295.00	86,195.49	203,295.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			914,151.00	1,378,026.00	555,286.43	1,378,026.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	253,146.00	267,154.00	93,307.29	267,154.00	0.00	0.0%
PERS		3201-3202	230,296.00	326,981.00	133,811.17	326,981.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	106,138.00	149,240.00	57,684.37	149,240.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	413,934.00	463,572.00	159,967.00	463,572.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,506.00	1,498.00	6.56	1,498.00	0.00	0.0%
Workers' Compensation		3601-3602	52,709.00	64,025.00	25,895.62	64,025.00	0.00	0.0%
OPEB, Allocated		3701-3702	26,424.00	29,801.00	11,368.95	29,801.00	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			1,084,153.00	1,302,271.00	482,040.96	1,302,271.00	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	6,615.00	324,958.00	24,503.27	324,958.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	14,000.00	0.00	14,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,615.00	338,958.00	24,503.27	338,958.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	186,957.00	186,957.00	0.00	186,957.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,210.00	104,982.00	2,200.00	104,982.00	0.00	0.0%
Communications		5900	0.00	1,728.00	884.08	1,728.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,167.00	294,167.00	3,084.08	294,167.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	191,680.00	235,210.00	0.00	235,210.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			191,680.00	235,210.00	0.00	235,210.00	0.00	0.0%
TOTAL, EXPENDITURES			4,070,405.00	5,351,050.00	1,773,859.17	5,351,050.00		

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		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,054,893.34	1,054,893.34	122,501.14	1,054,893.34	0.00	0.0%
3) Other State Revenue		8300-8599	184,328.40	184,328.40	10,219.12	184,328.40	0.00	0.0%
4) Other Local Revenue		8600-8799	335,704.70	335,704.70	(976.18)	335,704.70	0.00	0.0%
5) TOTAL, REVENUES			1,574,926.44	1,574,926.44	131,744.08	1,574,926.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,150,863.98	1,684,374.98	616,680.14	1,684,374.98	0.00	0.0%
3) Employee Benefits		3000-3999	526,456.30	711,944.30	252,278.87	711,944.30	0.00	0.0%
4) Books and Supplies		4000-4999	534,043.00	636,893.00	45,181.11	636,893.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(283,797.00)	(206,495.00)	46,710.09	(206,495.00)	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,887.00	98,887.00	0.00	98,887.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,026,453.28	2,925,604.28	960,850.21	2,925,604.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,526.84)	(1,350,677.84)	(829,106.13)	(1,350,677.84)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	451,527.00	1,305,376.00	0.00	1,305,376.00	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			451,527.00	1,305,376.00	0.00	1,305,376.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.16	(45,301.84)	(829,106.13)	(45,301.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	150,000.00	150,000.00		150,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,000.00	150,000.00		150,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,000.00	150,000.00		150,000.00		
2) Ending Balance, June 30 (E + F1e)			150,000.16	104,698.16		104,698.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	150,000.16	104,698.16		104,698.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,054,893.34	1,054,893.34	122,501.14	1,054,893.34	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,054,893.34	1,054,893.34	122,501.14	1,054,893.34	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	184,328.40	184,328.40	10,219.12	184,328.40	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			184,328.40	184,328.40	10,219.12	184,328.40	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	299,390.00	299,390.00	(1,902.37)	299,390.00	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	606.19	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	36,314.70	36,314.70	320.00	36,314.70	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			335,704.70	335,704.70	(976.18)	335,704.70	0.00	0.0%
TOTAL REVENUES			1,574,926.44	1,574,926.44	131,744.08	1,574,926.44		

Description	Resource Codes	Object Codes	Original Budget (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	561,172.06	1,068,982.06	370,682.95	1,068,982.06	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	445,887.82	466,283.82	187,793.45	466,283.82	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,804.10	149,109.10	58,203.74	149,109.10	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,150,863.98	1,684,374.98	616,680.14	1,684,374.98	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	231,760.39	314,572.39	114,218.64	314,572.39	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	94,082.88	131,541.88	46,433.19	131,541.88	0.00	0.0%
Health and Welfare Benefits		3401-3402	164,612.27	220,241.27	73,483.00	220,241.27	0.00	0.0%
Unemployment Insurance		3501-3502	713.45	935.45	3.21	935.45	0.00	0.0%
Workers' Compensation		3601-3602	25,211.46	35,380.46	12,606.21	35,380.46	0.00	0.0%
OPEB, Allocated		3701-3702	10,075.85	9,272.85	5,534.62	9,272.85	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			526,456.30	711,944.30	252,278.87	711,944.30	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	7,500.00	8,500.00	1,895.07	8,500.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	524,543.00	626,393.00	43,286.04	626,393.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			534,043.00	636,893.00	45,181.11	636,893.00	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	400.00	400.00	270.57	400.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	14,671.02	35,000.00	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	(332,907.00)	(287,605.00)	0.00	(287,605.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,700.00	38,700.00	29,214.19	38,700.00	0.00	0.0%
Communications		5900	7,010.00	7,010.00	2,554.31	7,010.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(283,797.00)	(206,495.00)	46,710.09	(206,495.00)	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	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)								
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	98,887.00	98,887.00	0.00	98,887.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,887.00	98,887.00	0.00	98,887.00	0.00	0.0%
TOTAL EXPENDITURES			2,026,453.28	2,925,604.28	960,850.21	2,925,604.28		

Description	Resource Codes	Object Codes	Original Budget (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		8918	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	451,527.00	1,305,376.00	0.00	1,305,376.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			451,527.00	1,305,376.00	0.00	1,305,376.00	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)			451,527.00	1,305,376.00	0.00	1,305,376.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.12)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.12)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(0.12)	0.00		
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 (C + D4)			0.00	0.00	(0.12)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,825.47	9,825.47		9,825.47	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)			9,825.47	9,825.47		9,825.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,825.47	9,825.47		9,825.47		
2) Ending Balance, June 30 (E + F1e)			9,825.47	9,825.47		9,825.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,825.47	9,825.47		9,825.47		
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								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.12)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			0.00	0.00	(0.12)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(0.12)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(46.24)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(46.24)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(46.24)	0.00		
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 (C + D4)			0.00	0.00	(46.24)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,921,046.28	3,921,046.28		3,921,046.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,921,046.28	3,921,046.28		3,921,046.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,921,046.28	3,921,046.28		3,921,046.28		
2) Ending Balance, June 30 (E + F1e)			3,921,046.28	3,921,046.28		3,921,046.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,921,046.28	3,921,046.28		3,921,046.28		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(46.24)	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(46.24)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(46.24)	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(77.74)	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	(77.74)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(77.74)	0.00		
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	6,300,000.00	3,200,000.00	0.00	3,200,000.00	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			(6,300,000.00)	(3,200,000.00)	0.00	(3,200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,300,000.00)	(3,200,000.00)	(77.74)	(3,200,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,885,695.64	8,885,695.64		8,885,695.64	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)			8,885,695.64	8,885,695.64		8,885,695.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,885,695.64	8,885,695.64		8,885,695.64		
2) Ending Balance, June 30 (E + F1e)			2,585,695.64	5,685,695.64		5,685,695.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,585,695.64	5,685,695.64		5,685,695.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	(77.74)	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(77.74)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(77.74)	0.00		
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	6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,300,000.00	3,200,000.00	0.00	3,200,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,300,000.00)	(3,200,000.00)	0.00	(3,200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010,000.00	1,010,000.00	5,310.26	1,010,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,010,000.00	1,010,000.00	5,310.26	1,010,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	149,144.17	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	56,796.64	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,883,708.00	2,201,708.00	1,636,288.33	2,201,708.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	997,000.00	997,000.00	517,133.24	997,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	65,688,678.00	65,695,678.00	12,907,441.53	65,695,678.00	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			68,569,386.00	68,894,386.00	15,266,803.91	68,894,386.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,559,386.00)	(67,884,386.00)	(15,261,493.65)	(67,884,386.00)		
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	70,000,000.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	70,000,000.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,559,386.00)	(67,884,386.00)	54,738,506.35	(67,884,386.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	86,834,355.37	86,834,355.37		86,834,355.37	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)			86,834,355.37	86,834,355.37		86,834,355.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,834,355.37	86,834,355.37		86,834,355.37		
2) Ending Balance, June 30 (E + F1e)			19,274,969.37	18,949,969.37		18,949,969.37		
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	19,274,969.37	18,949,969.37		18,949,969.37		
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	1,010,000.00	1,010,000.00	5,310.26	1,010,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,010,000.00	1,010,000.00	5,310.26	1,010,000.00	0.00	0.0%
TOTAL, REVENUES			1,010,000.00	1,010,000.00	5,310.26	1,010,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	73,607.24	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	75,536.93	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	149,144.17	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	30,459.28	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	10,561.43	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	11,378.45	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.79	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	3,055.30	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,341.39	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	56,796.64	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,158,708.00	988,708.00	658,815.45	988,708.00	0.00	0.0%
Noncapitalized Equipment		4400	725,000.00	1,213,000.00	977,472.88	1,213,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,883,708.00	2,201,708.00	1,636,288.33	2,201,708.00	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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	195,000.00	195,000.00	37,869.05	195,000.00	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	795,000.00	795,000.00	478,983.83	795,000.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	280.36	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			997,000.00	997,000.00	517,133.24	997,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	65,513,678.00	65,483,678.00	12,739,293.03	65,483,678.00	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	175,000.00	212,000.00	168,148.50	212,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,688,678.00	65,695,678.00	12,907,441.53	65,695,678.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			68,569,386.00	68,894,386.00	15,266,803.91	68,894,386.00		

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	0.00	70,000,000.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	70,000,000.00	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	70,000,000.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	652,648.52	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	652,648.52	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,795.50	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	1,795.50	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	650,853.02	0.00		
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 (C + D4)			0.00	0.00	650,853.02	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,645,883.89	2,645,883.89		2,645,883.89	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)			2,645,883.89	2,645,883.89		2,645,883.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,645,883.89	2,645,883.89		2,645,883.89		
2) Ending Balance, June 30 (E + F1e)			2,645,883.89	2,645,883.89		2,645,883.89		
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	67,806.26	67,806.26		67,806.26		
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	2,578,077.63	2,578,077.63		2,578,077.63		
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	0.00	0.00	(148.76)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	652,797.28	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	652,648.52	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	652,648.52	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,795.50	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,795.50	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	1,795.50	0.00	1,795.50	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
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 (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.01	0.01		0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.02)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.02)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(0.02)	0.00		
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 (C + D4)			0.00	0.00	(0.02)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,680.92	1,680.92		1,680.92	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)			1,680.92	1,680.92		1,680.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,680.92	1,680.92		1,680.92		
2) Ending Balance, June 30 (E + F1e)			1,680.92	1,680.92		1,680.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,680.92	1,680.92		1,680.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.02)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(0.02)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(0.02)	0.00		

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,015,982.00	927,302.00	0.00	927,302.00	0.00	0.0%
3) Other State Revenue		8300-8599	148,000.00	141,400.00	0.00	141,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,991,904.45	26,679,285.45	(12,797.95)	26,679,285.45	0.00	0.0%
5) TOTAL REVENUES			24,155,886.45	27,747,987.45	(12,797.95)	27,747,987.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,941,346.91	37,198,331.91	31,486,654.15	37,198,331.91	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			39,941,346.91	37,198,331.91	31,486,654.15	37,198,331.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,785,460.46)	(9,450,344.46)	(31,499,452.10)	(9,450,344.46)		
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	509,628.60	485,491.60	2,660,278.71	485,491.60	0.00	0.0%
b) Uses		7630-7699	674,828.13	188,131.13	193,838.18	188,131.13	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			(165,199.53)	297,360.47	2,466,440.53	297,360.47		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,950,659.99)	(9,152,983.99)	(29,033,011.57)	(9,152,983.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,869,965.32	32,869,965.32		32,869,965.32	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)			32,869,965.32	32,869,965.32		32,869,965.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,869,965.32	32,869,965.32		32,869,965.32		
2) Ending Balance, June 30 (E + F1e)			16,919,305.33	23,716,981.33		23,716,981.33		
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	16,919,305.33	23,716,981.33		23,716,981.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,015,982.00	927,302.00	0.00	927,302.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,015,982.00	927,302.00	0.00	927,302.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	148,000.00	141,400.00	0.00	141,400.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			148,000.00	141,400.00	0.00	141,400.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	20,766,204.45	24,071,485.45	0.00	24,071,485.45	0.00	0.0%
Unsecured Roll		8612	815,400.00	1,004,300.00	0.00	1,004,300.00	0.00	0.0%
Prior Years' Taxes		8613	204,200.00	221,200.00	0.00	221,200.00	0.00	0.0%
Supplemental Taxes		8614	940,400.00	1,138,000.00	0.00	1,138,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	265,700.00	244,300.00	(12,797.95)	244,300.00	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			22,991,904.45	26,679,285.45	(12,797.95)	26,679,285.45	0.00	0.0%
TOTAL, REVENUES			24,155,886.45	27,747,987.45	(12,797.95)	27,747,987.45		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	29,025,000.00	25,540,000.00	25,540,000.00	25,540,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	10,916,346.91	11,658,331.91	5,946,654.15	11,658,331.91	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)			39,941,346.91	37,198,331.91	31,486,654.15	37,198,331.91	0.00	0.0%
TOTAL, EXPENDITURES			39,941,346.91	37,198,331.91	31,486,654.15	37,198,331.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	509,628.60	485,491.60	2,660,278.71	485,491.60	0.00	0.0%
(c) TOTAL, SOURCES			509,628.60	485,491.60	2,660,278.71	485,491.60	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	674,828.13	188,131.13	193,838.18	188,131.13	0.00	0.0%
(d) TOTAL, USES			674,828.13	188,131.13	193,838.18	188,131.13	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)			(165,199.53)	297,360.47	2,466,440.53	297,360.47		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
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 (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91		61,363.91	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)			61,363.91	61,363.91		61,363.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91		61,363.91		
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91		61,363.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	61,363.91	61,363.91		61,363.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,215,247.00	2,215,247.00	1,015,388.75	2,215,247.00	0.00	0.0%
5) TOTAL, REVENUES			2,215,247.00	2,215,247.00	1,015,388.75	2,215,247.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	226,190.00	226,190.00	87,945.25	226,190.00	0.00	0.0%
3) Employee Benefits		3000-3999	96,866.00	96,866.00	35,341.40	96,866.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,216.00	12,216.00	139.00	12,216.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,916,916.00	1,916,916.00	930,534.31	1,916,916.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,252,188.00	2,252,188.00	1,053,959.96	2,252,188.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,941.00)	(36,941.00)	(38,571.21)	(36,941.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	215,132.00	215,132.00	0.00	215,132.00	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			215,132.00	215,132.00	0.00	215,132.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			178,191.00	178,191.00	(38,571.21)	178,191.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(2,323,429.36)	(2,323,429.36)		(2,323,429.36)	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)			(2,323,429.36)	(2,323,429.36)		(2,323,429.36)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,323,429.36)	(2,323,429.36)		(2,323,429.36)		
2) Ending Net Position, June 30 (E + F1e)			(2,145,238.36)	(2,145,238.36)		(2,145,238.36)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(2,145,238.36)	(2,145,238.36)		(2,145,238.36)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	27.67	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,155,247.00	2,155,247.00	1,015,361.08	2,155,247.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,215,247.00	2,215,247.00	1,015,388.75	2,215,247.00	0.00	0.0%
TOTAL REVENUES			2,215,247.00	2,215,247.00	1,015,388.75	2,215,247.00		

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 Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	72,850.00	72,850.00	32,003.10	72,850.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	153,340.00	153,340.00	55,942.15	153,340.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,190.00	226,190.00	87,945.25	226,190.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,821.00	46,821.00	17,913.19	46,821.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,083.00	16,083.00	5,755.40	16,083.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	27,158.00	27,158.00	9,077.99	27,158.00	0.00	0.0%
Unemployment Insurance		3501-3502	131.00	131.00	0.42	131.00	0.00	0.0%
Workers' Compensation		3601-3602	4,637.00	4,637.00	1,802.89	4,637.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,036.00	2,036.00	791.51	2,036.00	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			96,866.00	96,866.00	35,341.40	96,866.00	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	7,216.00	7,216.00	139.00	7,216.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,216.00	12,216.00	139.00	12,216.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,912,416.00	1,912,416.00	930,534.31	1,912,416.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,916,916.00	1,916,916.00	930,534.31	1,916,916.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,252,188.00	2,252,188.00	1,053,959.96	2,252,188.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	215,132.00	215,132.00	0.00	215,132.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			215,132.00	215,132.00	0.00	215,132.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			215,132.00	215,132.00	0.00	215,132.00		

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)	9,426.00	9,426.00	9,426.00	9,426.00	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)	9,426.00	9,426.00	9,426.00	9,426.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,426.00	9,426.00	9,426.00	9,426.00	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)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

BERKELEY UNIFIED SCHOOL DISTRICT
EST 2020-21 CASH FLOW (First Interim)
CASHFLOW WORKSHEET (Projected)

A. BEGINNING CASH

B. RECEIPTS:

Revenue Limit Sources/LCFF

Principal Apportionment

Property Taxes

Miscellaneous Funds

Federal Revenue

Other State Revenue

Other Local Revenue

Interfund Transfers In

All Other Financing Sources

Other Receipts/Non-Revenue

TOTAL RECEIPTS

C. DISBURSEMENTS

Certificated Salaries

Classified Salaries

Employee Benefits

Books & Supplies

Services

Capital Outlays

Other Outgo

Interfund Transfers Out

All Other Financing Uses

Other Disbursements/Non Expenditures

TOTAL DISBURSEMENTS

D. BALANCE SHEET TRANSACTIONS

Assets

Cash Not in Treasury

Accounts Receivable

Due From Other Funds

Stores

Prepaid Expenditures

Other Current Assets

sf Assets

Liabilities

Accounts Payable

Due To Other Funds

Current Loans

Deferred Revenues

sf Liabilities

Nonoperating

Suspense Clearing

TOTAL BALANCE SHEET

TRANSACTIONS

E. NET INCREASE/DECREASE (B - C + D)

F. ENDING CASH (A + E)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	Total
A. BEGINNING CASH	\$26,189,694	\$19,577,328	\$10,172,921	\$5,221,902	(\$4,436,544)	(\$12,982,063)	\$14,078,631	\$16,915,317	\$18,124,628	\$9,312,642	\$35,974,463	\$30,005,224	\$25,359,699	\$26,189,694
B. RECEIPTS:														
Revenue Limit Sources/LCFF	\$2,036,979	\$2,037,549	\$5,082,146	\$3,667,588	\$3,026,114	\$6,094,264	\$3,026,114	\$3,026,114	\$5,094,264	\$3,026,114	\$3,026,114	\$6,094,264	\$0	\$46,237,627
Principal Apportionment	\$0	\$1,979,021	\$1,620,713	\$0	\$14,010	\$2,141,822	\$15,272,037	\$8,916,790	(\$1,495,077)	\$13,797,278	\$4,434,860	\$50,587	\$0	\$46,740,041
Property Taxes	\$0	\$0	\$0	\$0	\$34,752	\$30,862	\$129,796	\$29,704	\$27,809	\$107,330	\$142,430	\$135,165	\$0	\$637,848
Miscellaneous Funds	\$12,322	\$176,671	\$185,569	\$417	\$1,914	\$69,031	\$1,245,341	\$1,589,112	\$307,593	\$437,140	\$1,449,745	\$1,104,500	\$2,810,055	\$9,389,412
Federal Revenue	\$38,948	\$402,901	\$383,213	\$369,756	\$325,131	\$94,865	\$600,039	\$987,639	\$1,886,226	\$378,721	\$533,881	\$334,970	\$1,026,087	\$7,362,457
Other State Revenue	\$503,064	\$663,228	\$1,518,231	\$1,094,935	\$1,564,340	\$24,740,540	\$1,148,570	\$1,002,308	\$1,066,625	\$23,016,308	\$1,556,910	\$3,285,819	\$554,257	\$61,975,134
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200,000	\$0	\$3,200,000
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Receipts/Non-Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$2,671,313	\$5,459,451	\$8,788,872	\$5,132,696	\$4,966,261	\$33,171,385	\$21,421,898	\$15,551,667	\$7,807,440	\$40,762,882	\$11,143,939	\$14,213,307	\$4,370,399	\$175,542,519
C. DISBURSEMENTS														
Certificated Salaries	\$660,440	\$5,646,625	\$5,919,571	\$5,965,381	\$5,426,247	\$410,366	\$10,302,606	\$5,435,158	\$5,445,267	\$5,253,570	\$5,667,704	\$5,572,078	\$10,235,781	\$71,940,796
Classified Salaries	\$1,105,040	\$2,169,628	\$2,591,137	\$2,680,511	\$2,846,216	\$2,688,808	\$2,874,020	\$2,892,726	\$2,683,376	\$2,906,008	\$2,764,615	\$2,913,808	\$583,878	\$31,597,850
Employee Benefits	\$606,577	\$2,599,703	\$2,246,098	\$2,832,204	\$3,423,785	\$1,618,793	\$3,106,034	\$3,269,520	\$3,541,671	\$2,835,883	\$3,569,882	\$3,163,786	\$572,301	\$33,392,316
Books & Supplies	\$134,141	\$309,445	\$214,236	\$684,689	\$535,739	\$549,524	\$597,853	\$453,226	\$771,154	\$590,091	\$1,082,791	\$2,950,658	\$721,598	\$9,555,145
Services	\$265,155	\$1,270,236	\$1,562,135	\$2,640,406	\$1,567,384	\$1,607,714	\$1,748,109	\$1,325,980	\$2,256,124	\$1,609,372	\$3,167,866	\$8,632,590	\$2,111,143	\$29,765,214
Capital Outlays	\$33	\$75,842	\$28,175	\$80,288	(\$2,307)	(\$900)	(\$545)	(\$516)	(\$280)	(\$840)	(\$4,501)	(\$5,320)	(\$6,255)	\$162,874
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$838)	\$0	(\$70,659)	\$0	(\$70,699)	(\$354,059)	(\$496,296)
Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Disbursements/Non Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DISBURSEMENTS	\$2,771,386	\$12,071,478	\$12,561,351	\$14,883,400	\$13,797,064	\$6,872,385	\$18,629,078	\$13,375,255	\$14,697,312	\$13,083,365	\$16,248,357	\$23,062,900	\$15,384,975	\$177,438,408
D. BALANCE SHEET TRANSACTIONS														
Assets														
Cash Not in Treasury	\$0	\$0	\$0	\$0	\$0	(\$500)	\$0	(\$221)	\$0	(\$5,960)	\$41,632	(\$1,972)	\$0	\$32,979
Accounts Receivable	\$2,276,073	\$4,388,779	\$1,043,166	\$90,676	\$287,601	\$762,171	\$57,065	(\$964,056)	(\$1,805,373)	(\$949,904)	(\$922,992)	(\$9,220,564)	\$0	(\$5,037,357)
Due From Other Funds	\$245	\$1,174,209	\$2,957,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,000,000)	\$0	(\$2,867,872)
Stores	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
sf Assets	\$2,276,319	\$5,563,068	\$4,000,760	\$90,676	\$287,601	\$761,671	\$57,065	(\$964,277)	(\$1,805,373)	(\$955,864)	(\$801,360)	(\$16,222,536)	\$0	(\$7,872,250)
Liabilities														
Accounts Payable	\$8,788,612	\$6,876,561	\$30,019	(\$1,662)	\$2,316	(\$23)	\$13,198	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$15,331,604)	\$0	\$542,264
Due To Other Funds	\$0	\$1,478,887	\$4,040,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,300,000)	\$0	\$1,219,093
Current Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Revenues	\$0	\$0	\$1,110,075	\$0	\$0	(\$23)	\$13,198	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$20,428,604)	\$0	\$315,075
sf Liabilities	\$8,788,612	\$8,355,447	\$5,180,300	(\$1,662)	\$2,316	(\$23)	\$13,198	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$20,428,604)	\$0	\$2,076,432
Nonoperating														
Suspense Clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BALANCE SHEET	(\$6,512,293)	(\$2,792,379)	(\$1,179,540)	\$92,338	\$285,285	\$761,694	\$43,867	(\$967,100)	(\$2,002,114)	(\$1,017,606)	(\$854,821)	\$4,204,068	\$0	(\$9,948,682)
TRANSACTIONS														
E. NET INCREASE/DECREASE (B - C + D)	(\$6,612,366)	(\$9,404,407)	(\$4,951,019)	(\$9,658,446)	(\$8,545,518)	\$27,060,594	\$2,836,686	\$1,209,311	(\$8,811,986)	\$26,661,821	(\$5,969,239)	(\$4,645,525)	(\$11,014,576)	(\$11,844,570)
F. ENDING CASH (A + E)	\$19,577,328	\$10,172,921	\$5,221,902	(\$4,436,544)	(\$12,982,063)	\$14,078,631	\$16,915,317	\$18,124,628	\$9,312,642	\$35,974,463	\$30,005,224	\$25,359,699	\$14,345,124	\$14,345,124

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	177,438,407.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,376,870.19
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	77,350.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	162,874.00
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	1,520,508.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	304,355.00
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)				2,065,087.00
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	1,350,677.84
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)				169,347,128.61

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)*		9,426.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,965.96
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.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	169,347,128.61	17,965.96
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 Calculation Incomplete	
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

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	92,977,668.00	-0.16%	92,831,049.00	0.00%	92,831,049.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	1,856,834.00	0.00%	1,856,834.00	0.00%	1,856,834.00
4. Other Local Revenues	8600-8799	52,513,097.00	3.98%	54,605,469.00	3.56%	56,548,115.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,200,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(29,356,033.00)	-1.00%	(29,063,802.00)	0.75%	(29,283,006.00)
6. Total (Sum lines A1 thru A5c)		121,191,566.00	-0.79%	120,229,550.00	1.43%	121,952,992.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,702,737.00		61,248,750.00
b. Step & Column Adjustment				607,027.00		612,487.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,014.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,702,737.00	0.90%	61,248,750.00	1.00%	61,861,237.00
2. Classified Salaries						
a. Base Salaries				20,855,553.00		21,234,899.00
b. Step & Column Adjustment				554,758.00		564,848.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(175,412.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,855,553.00	1.82%	21,234,899.00	2.66%	21,799,747.00
3. Employee Benefits	3000-3999	25,602,900.00	6.74%	27,328,775.00	8.16%	29,560,064.00
4. Books and Supplies	4000-4999	4,370,688.00	-4.82%	4,160,025.00	0.81%	4,193,640.00
5. Services and Other Operating Expenditures	5000-5999	11,787,256.00	-2.19%	11,528,969.00	2.26%	11,789,209.00
6. Capital Outlay	6000-6999	58,450.00	1.59%	59,379.00	1.87%	60,490.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,018,628.00)	12.84%	(1,149,429.00)	-7.84%	(1,059,259.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,520,508.00	-46.39%	815,132.00	0.00%	815,132.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(2,800,000.00)		(7,500,000.00)
11. Total (Sum lines B1 thru B10)		123,879,464.00	-1.17%	122,426,500.00	-0.74%	121,520,260.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,687,898.00)		(2,196,950.00)		432,732.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,847,477.27		14,159,579.27		11,962,629.27
2. Ending Fund Balance (Sum lines C and D1)		14,159,579.27		11,962,629.27		12,395,361.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		1,596,698.00
d. Assigned	9780	11,178,043.01		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,402,106.00				
2. Unassigned/Unappropriated	9790	1,479,430.26		11,862,629.27		10,698,663.27
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,159,579.27		11,962,629.27		12,395,361.27

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	1,402,106.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,479,430.26		11,862,629.27		10,698,663.27
(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 (Fnnd 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	3,921,046.28		1,620,793.00		1,650,698.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,802,582.54		13,483,422.27		12,349,361.27
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.						
Budget adjustments will be needed in 2021-22 and 2022-23						

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	637,848.00	0.00%	637,848.00	0.00%	637,848.00
2. Federal Revenues	8100-8299	9,389,412.00	0.00%	9,389,412.00	0.00%	9,389,412.00
3. Other State Revenues	8300-8599	5,505,623.00	0.00%	5,505,623.00	0.00%	5,505,623.00
4. Other Local Revenues	8600-8799	9,462,037.42	0.00%	9,462,037.00	0.00%	9,462,037.00
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	29,356,033.00	-1.00%	29,063,802.00	0.75%	29,283,006.00
6. Total (Sum lines A1 thru A5c)		54,350,953.42	-0.54%	54,058,722.00	0.41%	54,277,926.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,238,059.20		11,350,440.20
b. Step & Column Adjustment				112,381.00		113,504.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,238,059.20	1.00%	11,350,440.20	1.00%	11,463,944.20
2. Classified Salaries						
a. Base Salaries				10,742,297.45		11,028,042.45
b. Step & Column Adjustment				285,745.00		293,346.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,742,297.45	2.66%	11,028,042.45	2.66%	11,321,388.45
3. Employee Benefits	3000-3999	7,789,416.34	4.87%	8,168,613.00	9.36%	8,933,276.00
4. Books and Supplies	4000-4999	5,184,457.29	10.79%	5,743,765.00	-10.52%	5,139,423.00
5. Services and Other Operating Expenditures	5000-5999	17,977,957.68	5.15%	18,903,701.00	-11.56%	16,718,636.00
6. Capital Outlay	6000-6999	104,424.00	105.78%	214,883.00	-12.12%	188,847.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	550.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	521,782.00	25.07%	652,583.00	-13.82%	562,413.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		53,558,943.96	4.67%	56,062,027.65	-3.09%	54,327,927.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		792,009.46		(2,003,305.65)		(50,001.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,311,293.59		2,103,303.05		99,997.40
2. Ending Fund Balance (Sum lines C and D1)		2,103,303.05		99,997.40		49,995.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	2,103,304.54		599,997.40		1,049,995.75
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	(1.49)		(500,000.00)		(1,000,000.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,103,303.05		99,997.40		49,995.75

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.						

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	93,615,516.00	-0.16%	93,468,897.00	0.00%	93,468,897.00
2. Federal Revenues	8100-8299	9,389,412.00	0.00%	9,389,412.00	0.00%	9,389,412.00
3. Other State Revenues	8300-8599	7,362,457.00	0.00%	7,362,457.00	0.00%	7,362,457.00
4. Other Local Revenues	8600-8799	61,975,134.42	3.38%	64,067,506.00	3.03%	66,010,152.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,200,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		175,542,519.42	-0.71%	174,288,272.00	1.11%	176,230,918.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,940,796.20		72,599,190.20
b. Step & Column Adjustment				719,408.00		725,991.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(61,014.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,940,796.20	0.92%	72,599,190.20	1.00%	73,325,181.20
2. Classified Salaries						
a. Base Salaries				31,597,850.45		32,262,941.45
b. Step & Column Adjustment				840,503.00		858,194.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(175,412.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,597,850.45	2.10%	32,262,941.45	2.66%	33,121,135.45
3. Employee Benefits	3000-3999	33,392,316.34	6.30%	35,497,388.00	8.44%	38,493,340.00
4. Books and Supplies	4000-4999	9,555,145.29	3.65%	9,903,790.00	-5.76%	9,333,063.00
5. Services and Other Operating Expenditures	5000-5999	29,765,213.68	2.24%	30,432,670.00	-6.32%	28,507,845.00
6. Capital Outlay	6000-6999	162,874.00	68.39%	274,262.00	-9.09%	249,337.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	550.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(496,846.00)	0.00%	(496,846.00)	0.00%	(496,846.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,520,508.00	-46.39%	815,132.00	0.00%	815,132.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,800,000.00)		(7,500,000.00)
11. Total (Sum lines B1 thru B10)		177,438,407.96	0.59%	178,488,527.65	-1.48%	175,848,187.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,895,888.54)		(4,200,255.65)		382,730.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,158,770.86		16,262,882.32		12,062,626.67
2. Ending Fund Balance (Sum lines C and D1)		16,262,882.32		12,062,626.67		12,445,357.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740	2,103,304.54		599,997.40		1,049,995.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		1,596,698.00
d. Assigned	9780	11,178,043.01		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,402,106.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,479,428.77		11,362,629.27		9,698,663.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,262,882.32		12,062,626.67		12,445,357.02

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	1,402,106.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,479,430.26		11,862,629.27		10,698,663.27
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.49)		(500,000.00)		(1,000,000.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,921,046.28		1,620,793.00		1,650,698.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,802,581.05		12,983,422.27		11,349,361.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.83%		7.27%		6.45%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,426.00		9,426.00		9,426.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		177,438,407.96		178,488,527.65		175,848,187.65
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)		177,438,407.96		178,488,527.65		175,848,187.65
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)		5,323,152.24		5,354,655.83		5,275,445.63
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)		5,323,152.24		5,354,655.83		5,275,445.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	91,648.00	0.00	0.00	(496,846.00)				
Other Sources/Uses Detail					3,200,000.00	1,520,508.00		
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	6,500.00	0.00	162,749.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	186,957.00	0.00	235,210.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(287,605.00)	98,887.00	0.00				
Other Sources/Uses Detail					1,305,376.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,200,000.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					215,132.00	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	287,605.00	(287,605.00)	496,846.00	(496,846.00)	4,720,508.00	4,720,508.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	9,426.00	9,426.00		
Charter School		0.00		
Total ADA	9,426.00	9,426.00	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	9,426.00	9,426.00		
Charter School				
Total ADA	9,426.00	9,426.00	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	9,426.00	9,426.00		
Charter School				
Total ADA	9,426.00	9,426.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21) District Regular Charter School	9,844	9,844		
	Total Enrollment	9,844	0.0%	Met
1st Subsequent Year (2021-22) District Regular Charter School	9,844	9,844		
	Total Enrollment	9,844	0.0%	Met
2nd Subsequent Year (2022-23) District Regular Charter School	9,844	9,844		
	Total Enrollment	9,844	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	9,365	9,809	
Charter School			
Total ADA/Enrollment	9,365	9,809	95.5%
Second Prior Year (2018-19)			
District Regular	9,398	9,811	
Charter School	359		
Total ADA/Enrollment	9,757	9,811	99.4%
First Prior Year (2019-20)			
District Regular	9,426	9,844	
Charter School			
Total ADA/Enrollment	9,426	9,844	95.8%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	9,426	9,844		
Charter School	0			
Total ADA/Enrollment	9,426	9,844	95.8%	Met
1st Subsequent Year (2021-22)				
District Regular		9,844		
Charter School				
Total ADA/Enrollment	0	9,844	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular		9,844		
Charter School				
Total ADA/Enrollment	0	9,844	0.0%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2020-21)	85,479,211.00	92,977,668.00	8.8%	Not Met
1st Subsequent Year (2021-22)	92,831,049.00	92,831,049.00	0.0%	Met
2nd Subsequent Year (2022-23)	92,831,049.00	92,831,049.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The Adopted Budget reflected the budget based on the Governor's May Revision. The First Interim Budget reflects the enacted budget which increased LCFF revenue.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	89,236,719.64	101,007,021.45	88.3%
Second Prior Year (2018-19)	93,968,482.94	106,711,799.03	88.1%
First Prior Year (2019-20)			0.0%
Historical Average Ratio:			58.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	55.8% to 61.8%	55.8% to 61.8%	55.8% to 61.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	107,161,190.00	122,358,956.00	87.6%	Not Met
1st Subsequent Year (2021-22)	109,812,424.00	121,611,368.00	90.3%	Not Met
2nd Subsequent Year (2022-23)	113,221,048.00	120,705,128.00	93.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Salary expense is increasing based on step and column movement. The cost of benefits is increasing due to increases in STRS and PERS rates in 2021-22 and 2022-23.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	4,418,561.00	9,389,412.00	112.5%	Yes
1st Subsequent Year (2021-22)	4,418,561.00	9,389,412.00	112.5%	Yes
2nd Subsequent Year (2022-23)	4,418,561.00	9,389,412.00	112.5%	Yes

Explanation:
(required if Yes)

The Adopted Budget did not include funds from the CARES act.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	5,739,192.00	7,362,457.00	28.3%	Yes
1st Subsequent Year (2021-22)	11,739,192.00	7,362,457.00	-37.3%	Yes
2nd Subsequent Year (2022-23)	11,739,192.00	7,362,457.00	-37.3%	Yes

Explanation:
(required if Yes)

State revenue increased since budget adoption due to state Learning Loss Mitigation funding that was unknown at adoption, increases in ASES funding and carryover from grants for Partnership Academies and Career Technical Education.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	60,532,756.00	61,975,134.42	2.4%	No
1st Subsequent Year (2021-22)	62,211,863.00	64,067,506.00	3.0%	No
2nd Subsequent Year (2022-23)	64,056,153.00	66,010,152.00	3.1%	No

Explanation:
(required if Yes)

Additional local revenue is expected when schools reopen. Programs will generate additional revenue and facilities will be available for rentals.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	6,495,434.87	9,555,145.29	47.1%	Yes
1st Subsequent Year (2021-22)	8,618,549.89	9,903,790.00	14.9%	Yes
2nd Subsequent Year (2022-23)	8,246,551.00	9,333,063.00	13.2%	Yes

Explanation:
(required if Yes)

Additional expenditures due to reinstatement of revenue based on the enacted state budget and additional funding for COVID related supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	26,102,958.00	29,765,213.68	14.0%	Yes
1st Subsequent Year (2021-22)	30,618,000.00	30,432,670.00	-0.6%	No
2nd Subsequent Year (2022-23)	29,004,677.00	28,507,845.00	-1.7%	No

Explanation:
(required if Yes)

Additional expenditures due to reinstatement of revenue in the enacted state budget and additional funding for COVID related expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	70,690,509.00	78,727,003.42	11.4%	Not Met
1st Subsequent Year (2021-22)	78,369,616.00	80,819,375.00	3.1%	Met
2nd Subsequent Year (2022-23)	80,213,906.00	82,762,021.00	3.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	32,598,392.87	39,320,358.97	20.6%	Not Met
1st Subsequent Year (2021-22)	39,236,549.89	40,336,460.00	2.8%	Met
2nd Subsequent Year (2022-23)	37,251,228.00	37,840,908.00	1.6%	Met

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

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

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

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

The Adopted Budget did not include funds from the CARES act.

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

State revenue increased since budget adoption due to state Learning Loss Mitigation funding that was unknown at adoption, increases in ASSES funding and carryover from grants for Partnership Academies and Career Technical Education.

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

Additional local revenue is expected when schools reopen. Programs will generate additional revenue and facilities will be available for rentals.

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

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

Additional expenditures due to reinstatement of revenue based on the enacted state budget and additional funding for COVID related supplies.

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

Additional expenditures due to reinstatement of revenue in the enacted state budget and additional funding for COVID related expenses.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,110,300.00	5,113,494.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.8%	7.3%	6.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	2.4%	2.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(2,687,898.00)	123,879,464.00	2.2%	Not Met
1st Subsequent Year (2021-22)	(2,196,950.00)	122,426,500.00	1.8%	Met
2nd Subsequent Year (2022-23)	432,732.00	121,520,260.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is deficit spending in accordance with board approved budget priorities. In addition, at first interim, the Unrestricted General Fund contribution additional amounts for the Special Education and Food Services due to increased expenditures.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	16,262,882.32	Met
1st Subsequent Year (2021-22)	12,062,626.67	Met
2nd Subsequent Year (2022-23)	12,445,357.02	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2020-21)	14,345,124.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,426	9,426	9,426
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	177,438,407.96	178,488,527.65	175,848,187.65
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	177,438,407.96	178,488,527.65	175,848,187.65
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,323,152.24	5,354,655.83	5,275,445.63
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,323,152.24	5,354,655.83	5,275,445.63

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,402,106.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,479,430.26	11,862,629.27	10,698,663.27
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.49)	(500,000.00)	(1,000,000.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,921,046.28	1,620,793.00	1,650,698.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	6,802,581.05	12,983,422.27	11,349,361.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.83%	7.27%	6.45%
District's Reserve Standard (Section 10B, Line 7):	5,323,152.24	5,354,655.83	5,275,445.63
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(28,411,905.00)	(29,356,033.00)	3.3%	944,128.00	Met
1st Subsequent Year (2021-22)	(27,540,178.00)	(29,563,802.00)	7.3%	2,023,624.00	Not Met
2nd Subsequent Year (2022-23)	(27,722,359.00)	(30,283,006.00)	9.2%	2,560,647.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	6,300,000.00	3,200,000.00	-49.2%	(3,100,000.00)	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	666,659.00	1,520,508.00	128.1%	853,849.00	Not Met
1st Subsequent Year (2021-22)	0.00	815,132.00	New	815,132.00	Not Met
2nd Subsequent Year (2022-23)	0.00	815,132.00	New	815,132.00	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The contribution to Special Education was increased due to increased costs for mental health. This is expected to be a one-time increase.

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

Explanation:
(required if NOT met)

The transfer in from Fund 20 was decreased due to increased funding in the enacted state budget.

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

Explanation:
(required if NOT met)

The transfer to the Cafeteria Fund was increased due to reductions in revenue for the program related to school closures due to COVID.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
23,348,827.00	23,348,827.00
23,348,827.00	23,348,827.00
0.00	0.00

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

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

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

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

951,126.85	898,454.85
960,638.00	960,638.00
970,244.00	970,244.00

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

2,085,791.00	2,085,791.00
2,106,649.00	2,106,649.00
2,127,715.00	2,127,715.00

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

71	71
71	71
71	71

4. Comments:

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

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

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

Yes

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

No

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

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
7,702,750.00		7,702,750.00
2,292,356.00		2,292,356.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
2,256,000.00		2,256,000.00
2,256,000.00		2,256,000.00
2,256,000.00		2,256,000.00

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

2,046,753.00		2,046,753.00
2,046,753.00		2,046,753.00
2,046,753.00		2,046,753.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	752.9	758.3	758.3	758.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

771,687

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

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

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

No	
----	--

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

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	499.8	557.5	557.5	557.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

373,647

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	99.6	105.0	105.0	105.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

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

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review