



2020-21
Second Interim

March 10, 2021

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Berkeley Unified School District
2020-21 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2021
Presented March 10, 2021

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 Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Changes Since First Interim Reporting: Per the Department of Finance, the projected funded COLAs for 2021-22 and 2022-23 have increased from 0% to 3.84% and 2.98%, respectively. Additionally, \$6.7 billion has been received in federal COVID-19 ESSER II funds to support the reopening of schools. The Legislature has approved \$6.0 billion for allocation to schools to mitigate COVID-19's impact on students, while providing schools with guidance and resources to maximize safe, in-person services to students. Use for the remaining \$700 million has yet to be proposed and approved by the Legislature.

AB 86 Funding Update: On March 5, 2021, Governor Newsom signed AB 86 (Committee on Budget) providing \$2 billion for safe in-person instruction support and \$4.6 billion for expanded academic, mental health and social-emotional support. The California Department of Education will notify local education agencies (LEAs) of their total apportionment within 15 days of the enactment of the bill.

Proposition 98 Funding: The Enacted State Budget set Proposition 98 funding for 2020-21 at \$70.9 billion, which represents a \$0.4 billion increase from the May Revise estimate. Additionally, the minimum guarantee for both 2019-20 and 2020-21 increased from their June 2020 Enacted State Budget levels by \$1.9 billion and \$11.9 billion, respectively, to \$79.5 billion and \$82.8 billion.

Local Control Funding Formula (LCFF): The Enacted State Budget included no COLA funding for LCFF for the current year, but also did not subject LEAs to the -10% proration factor proposed in the Governor's May Revision. However, as noted above, LEAs are projected to receive a COLA. The chart below is a comparison of the COLA percentages between the various budget reporting periods:

Description	2020-21	2021-22	2022-23
Funded COLAs (May Revision)	-7.92% Net	-7.92% Net	-7.92% Net
Funded COLAs (Enacted Budget)	0% Net	N/A	N/A
Statutory COLAs as of the 21-22 Governor's Proposal	2.31%	1.50%	2.98%
Funded COLAs (Governor's Proposal)	0% Net	3.84%	2.98%
SSC Estimated Planning COLA as of the 21-22 Governor's Proposal	0% Net	3.84%	1.28%
BUSD Estimated Planning COLA		3.84%	2.11%

Under the Governor's budget proposal and current law, traditional attendance accounting returns in 2021-22 with the assumption that all students will attend school in person. Please note that programs outside of the LCFF are proposed to receive the statutory COLA of 1.50% for 2021-22.

Additional Governor's Budget Proposal Components

Additional components of the Governor's Proposed State Budget for 2021-22 provide for the following items:

- Reopening Incentive Funding:
 - On January 7, the Governor released his proposal to provide \$2 billion in one-time Prop. 98 funds for in-person instruction grants. The grants would be available to all LEAs except for non-classroom based charter schools that reopen their schools by specified dates during the 2020-21 school year. Regulations and implementation related to this proposal continue. As noted in the AB 86 funding update, the Governor signed AB 86 on March 5, 2021, and the California Department of Education will notify local education agencies (LEAs) of their total apportionment within 15 days of the enactment of the bill
- Expanded Learning Time and Academic Intervention Grants
 - The proposal sets aside \$4.6 billion in one-time Proposition 98 General Funds to address learning loss. As a condition of receiving these funds, by June 1, 2021, the governing board or body of an LEA must adopt at a public meeting an addendum as a part of its 2021-22 LCAP, describing how the funds will be used in accordance with the statutory requirements. This investment would be targeted for students from low-income families, English language learners, youth in foster care, and homeless youth for the following purposes:
 - Extending instructional learning time beyond what is required (i.e. increasing the number of instructional days or minutes during the school year, providing summer school or intersessional instructional programs, etc.) or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
 - Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports.
 - Integrated pupil supports to address other barriers to learning.
 - Community learning hubs that provide students with access to technology, high-speed internet access, and other academic supports.
 - Supports for credit deficient pupils to complete graduation or grade promotion requirements.
 - Additional academic services for pupils, such as diagnostic assessments of pupil learning needs.
 - Training for school staff on strategies to engage students and families in addressing students' social emotional health and academic needs.
 - As noted in the AB 86 funding update, the Governor signed AB 86 on March 5, 2021, and the California Department of Education will notify local education agencies (LEAs) of their total apportionment within 15 days of the enactment of the bill
- Proposition 51 Bond Funds
 - \$1.5 billion in Prop. 51 bond funds to support school construction projects
- Early Care and Education (ECE)
 - The Governor's proposed budget focuses on avoiding further loss in the child care system due to COVID-19 pandemic disruption, and builds on the recommendations made in the Master Plan for Early Learning and Care. Therefore, the budget proposals begin the implementation of the Master Plan under K-12 Education by providing the following:

- Transitional Kindergarten (TK)
 - \$250 million one-time Proposition 98 funds over multiple years, providing grants to LEAs that offer “early access to TK”, assisting in up-front costs to expand TK.
 - \$50 million one-time Proposition 98 funds to support professional development of TK teachers and supports for TK and K teachers in training, while providing instruction in inclusive classrooms, ELL, social-emotional learning, trauma-informed practices, restorative practice and mitigating implicit bias.
 - \$200 million one-time General Fund dollars to support facility expansion for TK and full day K programs.
- Cradle to Career Data System
 - \$15 million General Fund, including \$3 million one-time, to establish an office within the Government Operations agency to provide support and resources for a comprehensive K12 data system, which coordinates with CalPADS.
 - \$3.8 million ongoing Proposition 98 funds to support the California Career Guidance Initiative, which provides an “interface for student data between high schools, students and families that will be integrated into the Cradle to Career Data System.”
- Special Education
 - The 2021-22 budget proposals for special education build upon state (Prop. 98) funding augmentations implemented the past two years and include the following:
 - The base special education funding formula to receive the estimated statutory COLA of 1.5%, bringing the new base funding rate to \$634.38/ADA.
 - \$300 million ongoing for the Special Education Early Intervention Grant to supplement existing special education resources to increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. Restricted funds to be allocated to the LEA of residence based on the number of preschool children with exceptional needs.
 - \$5 million one-time funding to establish professional learning networks for increasing LEA capacity to access federal Medi-Cal funds.
 - \$250,000 for a lead county office of education to provide guidance for Medi-Cal billing within the statewide system of support.
 - Utilize \$500,000 one-time federal Individuals with Disabilities Education Act funds for a study to examine certification and oversight of nonpublic school special education placements.
- Educator Investments
 - The Governor’s Budget proposal includes over \$540 million in one-time Proposition 98 funds in educator investments for the following:
 - \$315.3 million is proposed to support educator professional learning and teacher effectiveness.
 - \$225 million in continued support and expansion of existing teacher pipeline programs such as the Teacher Residency program and the Classified School Employee Credentialing program.

- Apportionment Deferrals

- The cash deferrals for fiscal year 2020-21 remain as approved in the 2020-21 enacted budget. \$11 billion of principal apportionment cash deferrals continue as scheduled for fiscal year 2020-21 to fiscal year 2021-22. These deferrals will require LEAs to plan carefully for cash flow requirements. Deferral percentages and estimated dollar amounts are as follows:

<u>Amount</u>	<u>Month</u>	<u>Percent</u>	<u>Est. \$</u>
▪ February 2021 to November 2021 Billion		53%	\$1.54
▪ March 2021 to October 2021 Billion		82%	\$2.38
▪ April 2021 to September 2021 Billion		82%	\$2.38
▪ May 2021 to August 2021 Billion		82%	\$2.38
▪ June 2021 to July 2021 Billion		100%	\$2.38

- The Governor's proposed budget for 2021-22 only incorporates an apportionment deferral from June 2022 to July 2022. Please note that this is only a proposal, which may change; therefore, districts must plan accordingly based on their specific cash availability needs.

- Federal Stimulus Funds

- The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), passed in December 2020, extended the federal deadline for obligating CARES Act Coronavirus Relief Funds from December 30, 2020 to December 31, 2021. However, current trailer bill language, if approved, will require LEAs to spend these funds in full compliance with federal law by **May 31, 2021**. Funds not expended by May 31, 2021, will be swept by the state.
- Under the CRRSA, California K-12 received \$6.7 billion of federal Elementary and Secondary School Emergency Relief (ESSER II) funds, which must be spent by September 30, 2023. Since there is no supplanting prohibition, these funds may take the place of state or local funds for any allowable expenditures incurred through September 30, 2023.
- California expects to receive \$341.4 million of Governor's Emergency Education Relief (GEER II) funds.
 - \$154 million to be appropriated by the Governor (through the budget process) for any education purpose related to COVID relief.
 - \$187.4 million is to provide assistance to nonprofit nonpublic schools, and is known as Emergency Assistance for Non-Public Schools (EANS).
 - EANS replaces the equitable services requirement found in ESSER I and GEER I, and as such there is no equitable services requirement for ESSER II or GEER II.

Local Control Accountability Plan

The LCAP adoption cycle and related requirements are expected to return to a more normal cycle this spring. By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditure tables that were approved in January 2020 but later suspended for the 2020-21 year. In addition, LEAs must adopt a one-time transitional

Annual Update, which will require reporting on both the actual expenditures and outcomes related to the 2019-20 LCAP, and the implementation status and estimated actual expenditures for the 2020- 21 Learning Continuity and Attendance Plans.

Further changes to LCAP requirements may be forthcoming. The Governor's expanded learning time and academic intervention grants proposal, if approved as presented, would require the adoption of an addendum as part of the 2021-22 LCAP describing how grant funds would be used.

Lastly, the Governor has proposed additional changes "to address concerns that some [LEAs] allocate funds for increased and improved services and then leave them unspent, reallocating them for other purposes in future years." The proposed trailer bill language would require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the "annual update" year. This shortfall could include a quantitative shortfall – e.g. estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June of 2022.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school districts have taken advantage of multiple flexibility provisions over the past decade, school districts were required to comply with the 3% contribution provision beginning in 2019-20. This requirement continues for 2020-21 and beyond but with increased flexibility. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund).
- The 3% contribution incorporates CalSTRS on-behalf expenditures. This requirement is suspended for 2020-21.
- For 2020-21, expenditures for ESSER and LLMF are excluded for the 3% calculation.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution is audited as part of the School Facility Program Bond Audit.

Expenditures to meet the Routine Restricted Maintenance 3% contribution requirement is recorded in the Maintenance Fund 02.

Reserves

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

1. Proposition 98 must be funded based on Test 1.
2. Full repayment of the maintenance factor prior to 2014-15.
3. Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA.

4. Capital gains exceed 8% of General Fund revenues.

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public-School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public-School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public-School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

The Governor's January budget proposal projects that deposits to the Public-School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Proposition 98 guarantee, a 10% cap on school district reserves would be triggered. The projected PSSSA balance of \$3 billion in 2021-22 triggers school district reserve caps beginning in 2022-23. A waiver option could be available from the County Office of Education.

2020-21 Berkeley Unified School District Primary Budget Components

- ❖ Funded Average Daily Attendance (ADA) is based on the District's 2019-20 ADA of 9,426 since ADA for 2020-21 is not being reported to the State, and a "hold harmless" provision applies. There is a 7% projected reduction in ADA in 2021-22, so the projected COLA for 2021-22 is 8,766. However, the funded ADA is based on the higher of the current or prior year, so the ADA LCFF funding will be calculated using the 2020-21 COLA of 9,426. The ADA "cliff" will occur in 2022-23, and the COLA used to calculate LCFF funding will be 8,766.
- ❖ The District's unduplicated pupil count for supplemental funding is 2,551 students, which is a reduction of 192 students since the amount reported at the first interim. There was a corresponding decline in unduplicated pupil percentage (UPP) which reduced from 30.64% to 28.83%. These reductions were as a result of the CALPADS data which was certified in December 2020. There is no "hold harmless" provision for the UPP and the reduction in supplemental funding for 2020-21 was \$153,135.

- ❖ Lottery revenue is estimated to be \$150 per ADA for unrestricted purposes and \$49 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA

General Fund Summary

The District's 2020-21 Unrestricted General Fund 01 projects a total operating deficit of \$1 million resulting in an unappropriated estimated ending fund balance of \$2.4 million.

Cash Flow

Cash flow projections have been prepared reflecting the new principal apportionment deferrals beginning in February. The District is anticipating having positive monthly cash balances during the 2020-21 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

Planning Factor	2019-20	2020-21	2021-22	2022-23
Department of Finance Estimated Statutory COLA				
Dept of Finance Estimated Funded COLA	3.26%	2.31%	1.50%	2.98%
SSC Estimated Funded COLA	3.26%	0.00%	3.84%	1.28%
BUSD Blended COLA	3.26%	0.00%		
STRS Employer Rates	17.10%	16.15%	15.92%	18.00%
PERS Employer Rates	19.72%	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$146	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$45	\$49	\$49	\$49
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.18	\$32.66	\$33.63
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$61.94	\$62.87	\$64.74
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$16.86	\$17.11	\$17.62
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$46.87	\$47.57	\$48.99
State Preschool Full-Day Reimbursement Rate	\$49.85	\$49.85	\$50.60	\$52.11
State Preschool Part-Day Reimbursement Rate	\$30.87	\$30.87	\$31.37	\$32.26
General Child Care Daily Reimbursement Rate	\$49.54	\$49.54	\$50.29	\$41.78

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Estimated Ending Fund Balances:

During 2021-22, the District estimates that the Unrestricted General Fund 01 is projected to deficit spend by \$1.7 million resulting in an undesignated ending General Fund balance of approximately \$1.4 million.

During 2022-23, the District estimates that the Unrestricted General Fund 01 will need to implement significant budget adjustments up to \$9 million to balance the budget.

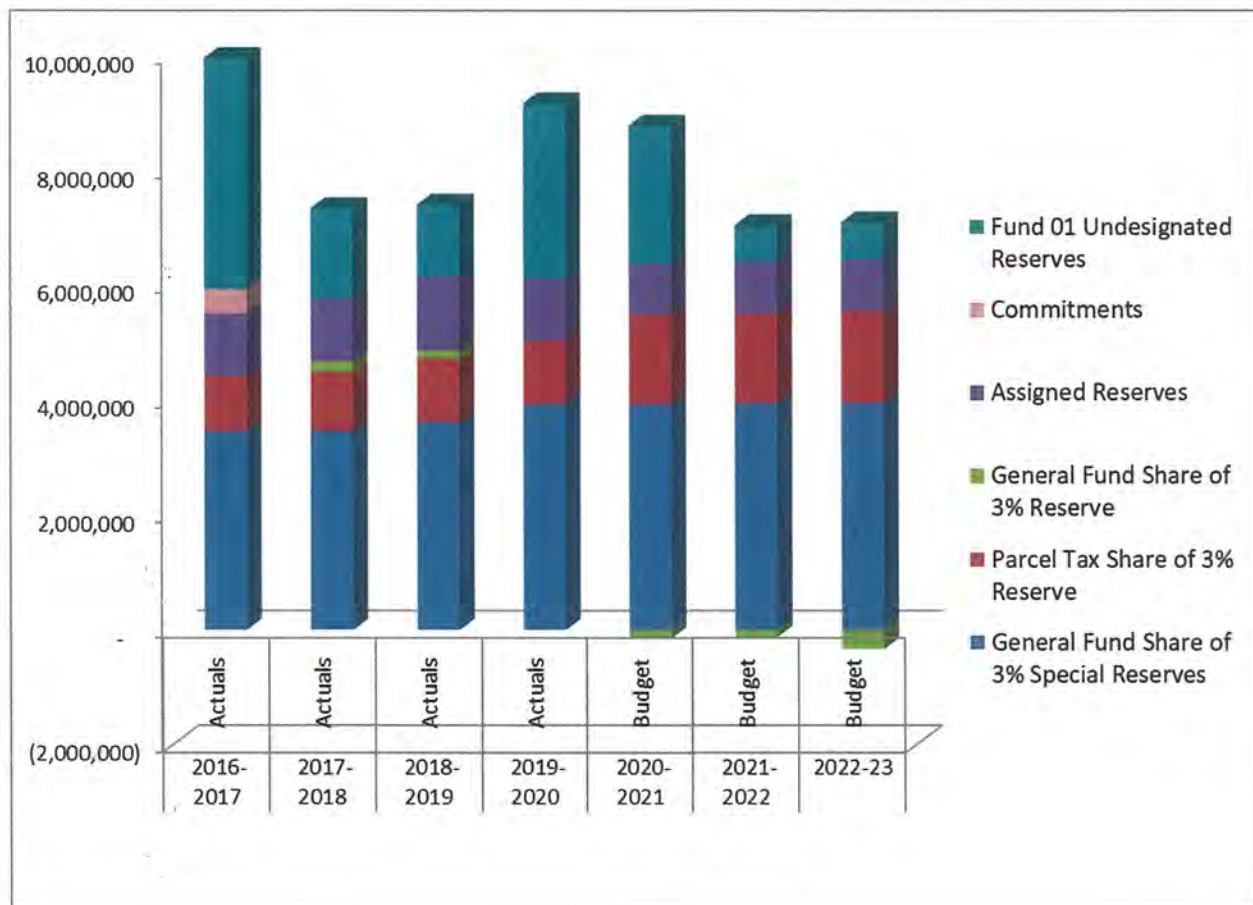
The projected deficit is \$.2 million and the undesignated unrestricted General Fund balance is \$.7 million.

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

The Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

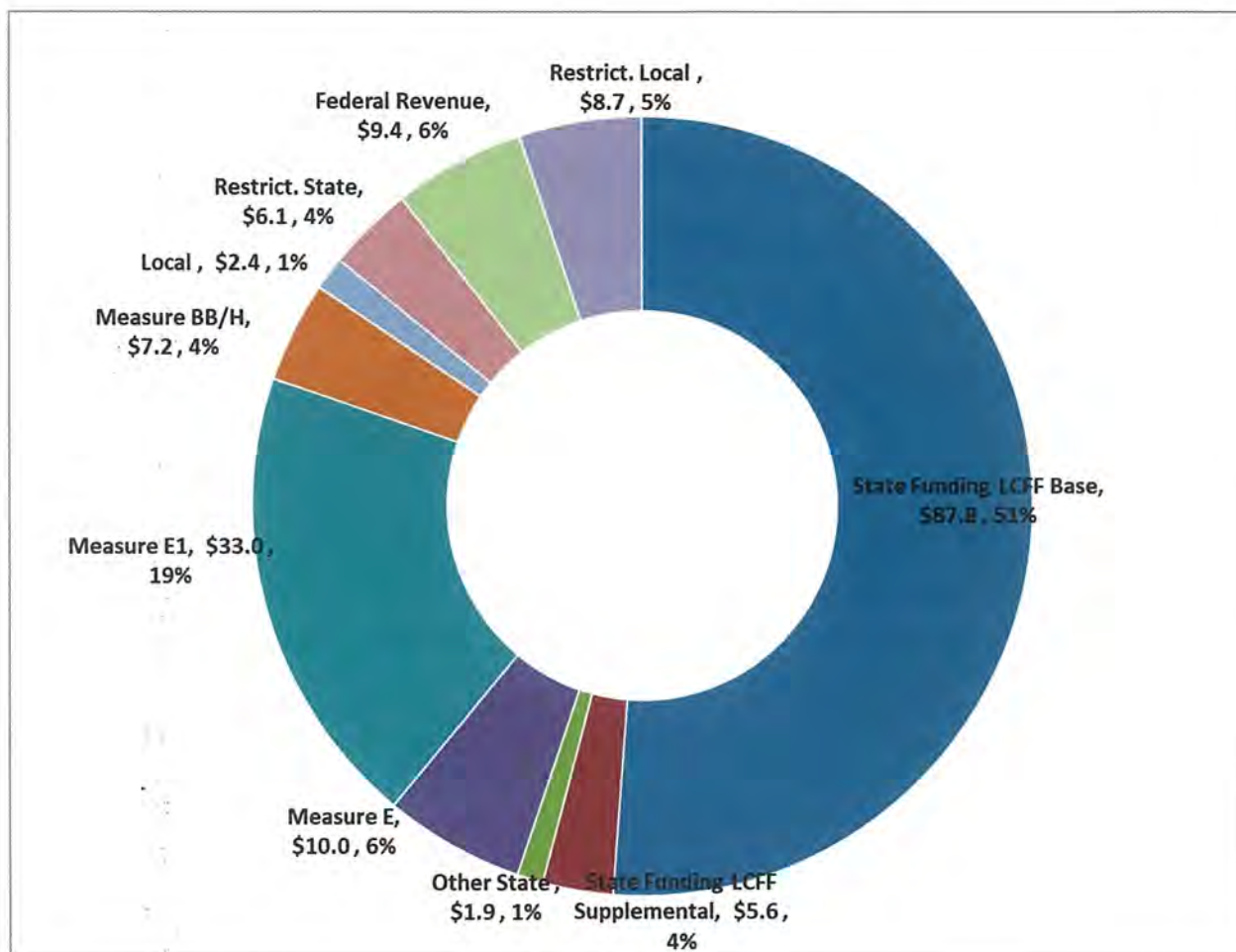
The chart below reflects the trend in components of the District's Ending Fund balance for seven years, and reflects the decrease in the Fund 01 undesignated reserves in the budget year and the two subsequent years.



COMBINED GENERAL FUND

Revenues

Revenues projected in the combined General Fund for 2020-21 total \$171.4 million. State funding based on the LCFF is projected at \$92.8 million which is 54.1% of total 2020-21 combined General Fund dollars. Restricted Federal, State and Local revenues total \$24.2 million or 14.1% of the total. Revenue from three local parcel tax measures totals \$50.1 million or 29.2% of total revenue as follows: BERRA (Measure E) \$10.0 million (5.8%), BSEP (Measure E1) \$33.0 million (19.2%) 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) replaced 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 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 \$2.2 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 \$5.0 million. The total LCFF base grant plus supplemental grant funding is projected to be \$92.8 million.

LCFF Funding		
COLA		
Grade Span and ERT*	\$	79.5
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	\$	5.0
Total LCFF Funding	\$	92.8
*Economic Recovery Target		

Enrollment and Attendance

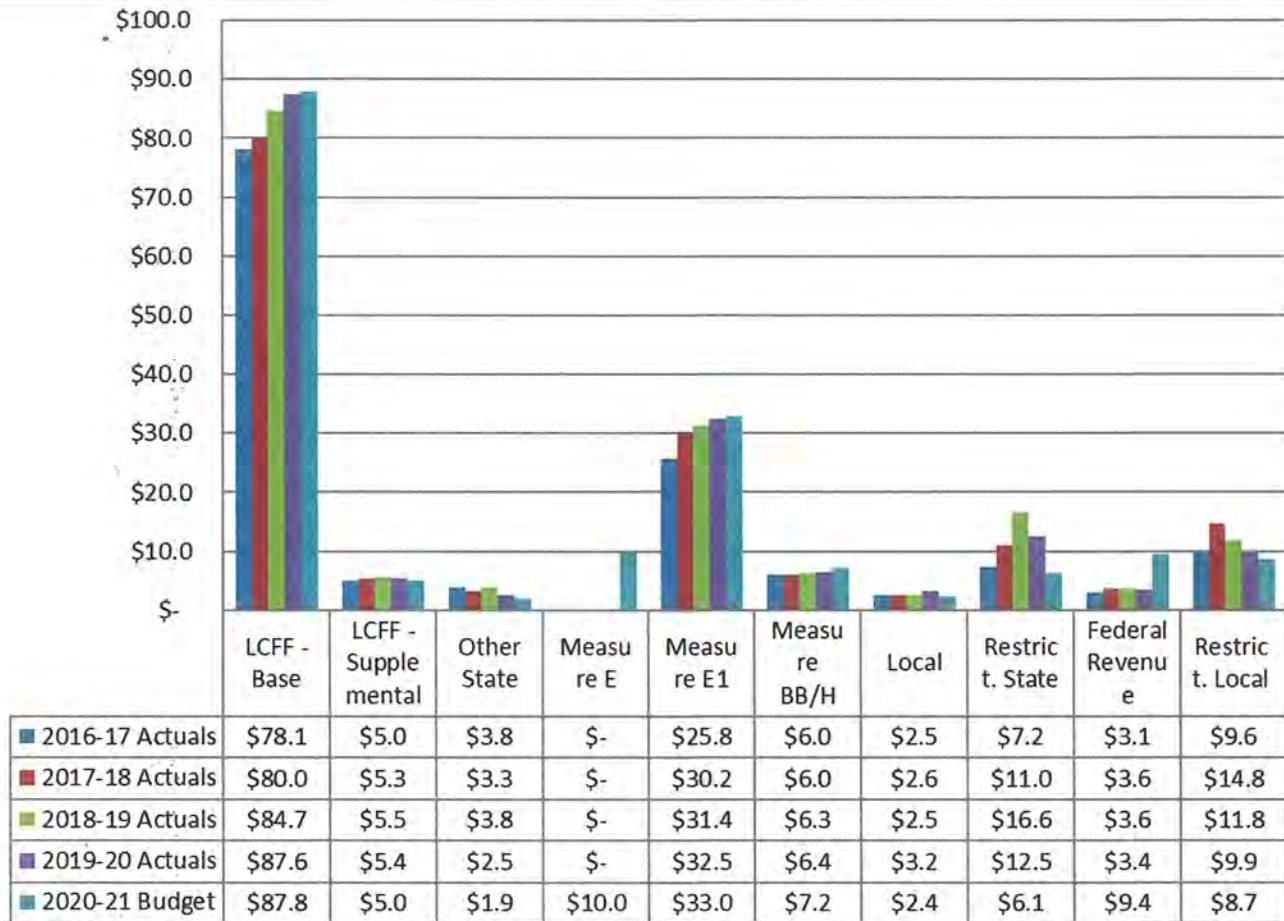
There are no changes in enrollment at Second Interim. School Districts will receive funding in 2020-21 based on 2019-20 Average Daily Attendance (ADA). Attendance tracking is still required, but ADA will not be used for funding calculations.

The District's Unduplicated Pupil Count has been declining since 2013-14. For 2021-22 the District is projecting a further reduction of 7% or 192 students which will result in a reduction in supplemental funding.

Enrollment and ADA Summary

Enrollment and ADA at Second Interim and Unduplicated Student and ADA in Out Years								
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2021-22 Projected	2022-23 Projected	2023-24 Projected
Enrollment	9,655	9,809	9,811	9,844	9,844	9,155	9,155	9,155
Change from Prior Year Enrollment	(152)	154	2	33	0	(689)	0	0
ADA - Actual/ Funded	9,199	9,365	9,398	9,426	9,426	9,426	8,766	8,766
UPC (Students)						2,551	2,551	2,551
UPP- Rolling Average in LCFF Calculator	38.25%	36.95%	35.19%	33.28%	30.64%	28.83%	27.86%	27.86%
ADA - Actual/Projected	9,199	9,365	9,398	9,426	9,426	8,766	8,766	8,766
Change in Funded ADA	(121)	166	33	28	0	0	(660)	0

REVENUE COMPARATIVE



State Revenue LCFF Revenue

The District's projected LCFF funding for Second Interim for FY 2020-21 is \$92.8 million, of which \$87.8 million will be received as base funding and \$5.0 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. Supplemental funding decreased at Second Interim because of a reduction in the certified CALPADS numbers for the Unduplicated Pupil Count of 192 students. This information is usually available in October, but was moved to December due to the impact of COVID. The District is projected to receive \$38.8 million as State Aid funding, \$1.9 million as Education Protection Account (EPA) or Prop 55 funding, and \$52.1 million as local property taxes after transfer of in-lieu of property taxes.

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 \$7.4 million. Unrestricted State and Restricted revenue did not change since First Interim.

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 29.2% 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.

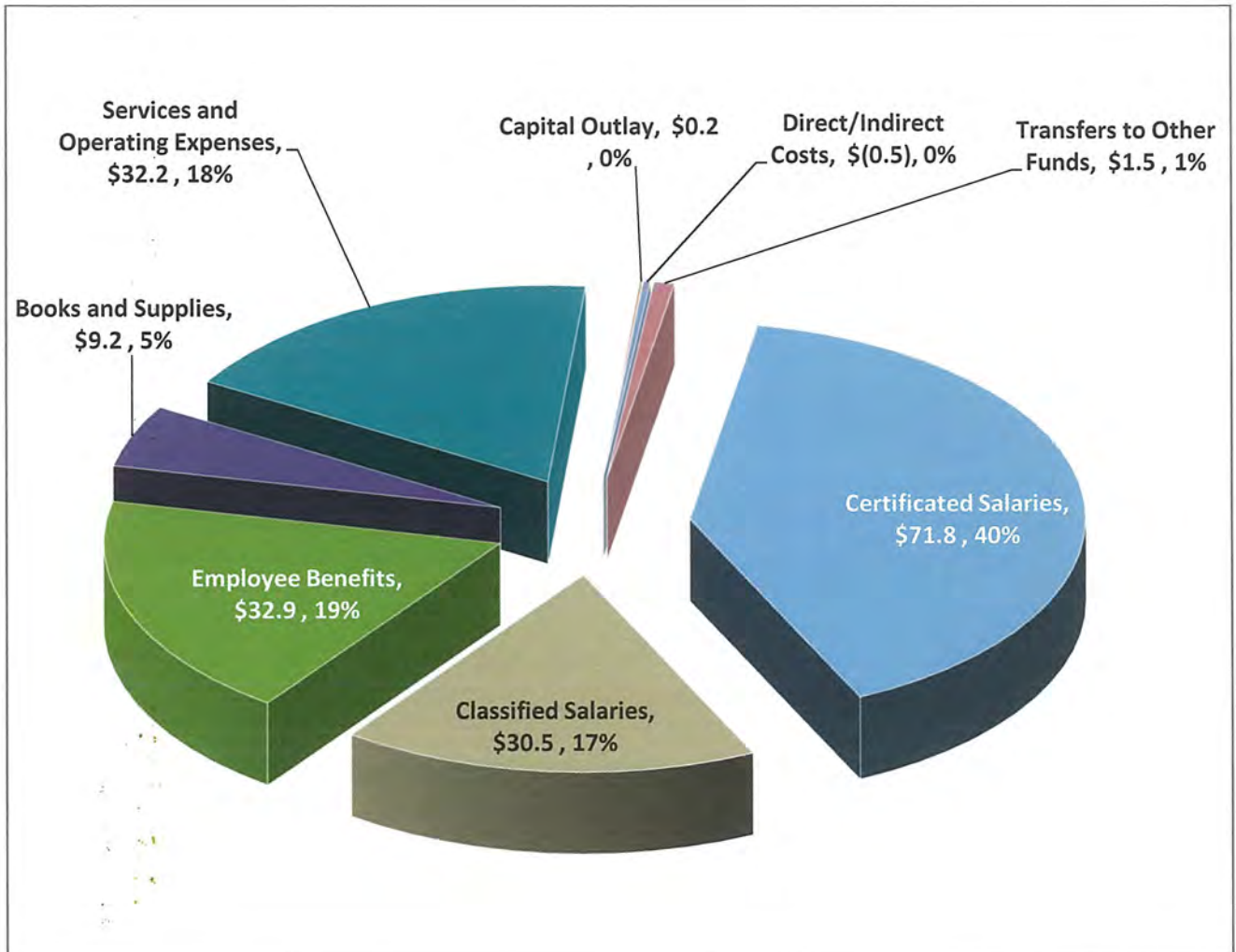
Tax revenues from BERRA are projected to total \$10.0 million. Of the BERRA revenue, 5% is designated for Educator Recruitment, Retention and Development Programs; 95% is designated for Educator Compensation.

Other Local Revenues

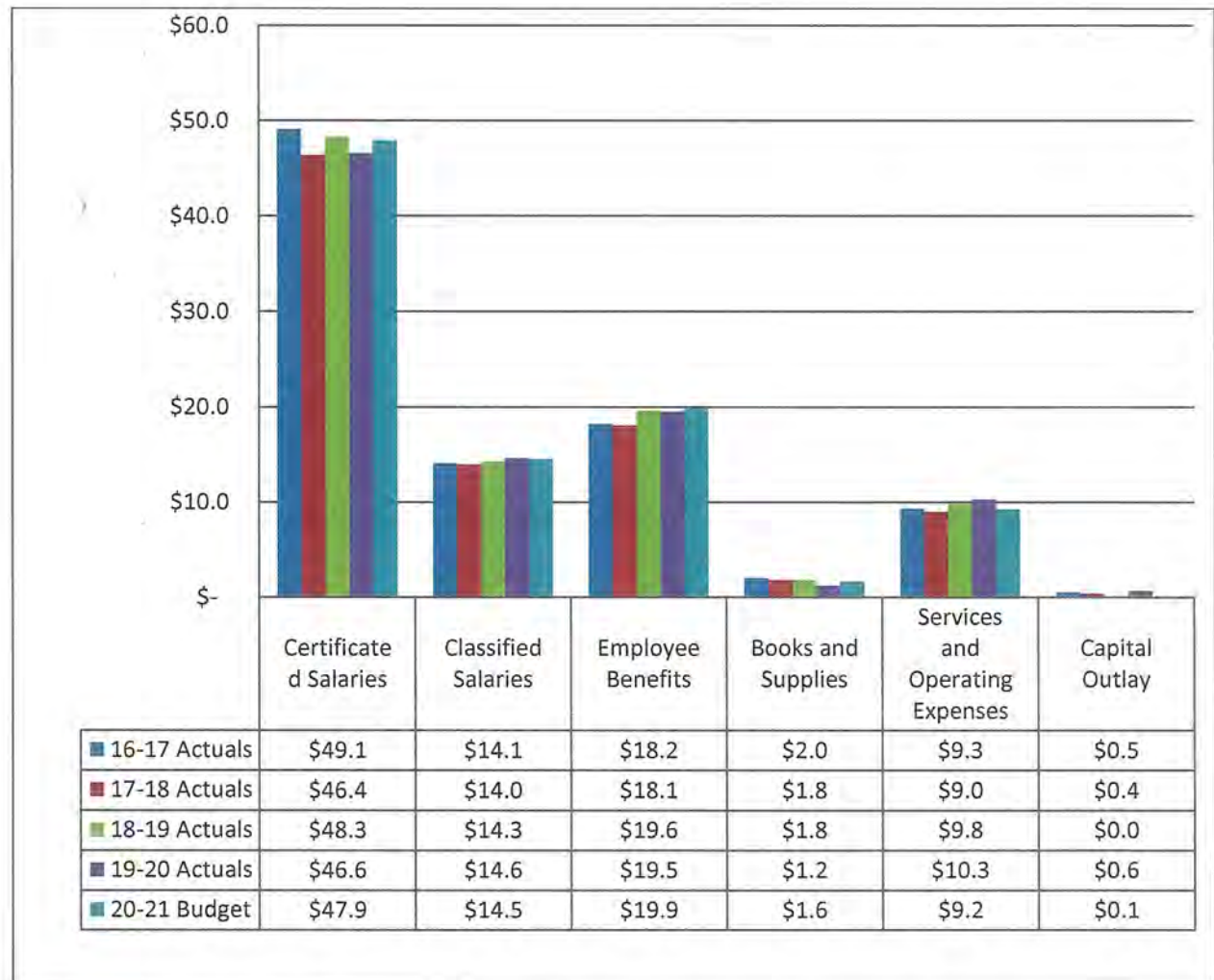
Other combined local revenues for 2020-21 total \$11.1 million. Unrestricted local revenues total \$2.4 million and include \$.2 million in leases and rental revenue, \$.8 million in revenue from other agency revenue and services, \$1.0 million in projected local funding for the Garden Program, \$.2 million for district transportation, and \$.2 million for testing. Restricted local revenues total \$8.7 million and include a \$5.3 million apportionment from SELPA, \$.7 million in fees and donations for the after-school program, (a reduction of \$1.1 million since First Interim due to continued school closures), \$1.0 million in PTA donations, \$.2 million for Cooking and Gardening programs, \$.1 million for the Bridge Program, \$.2 million for the African American Success program, \$.2 million for a new grant from Bayer to diversify the STEM career pipeline and \$1.0 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 \$177.7 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 \$135.2 million and were 76.1% of all combined General Fund expenses.

Salaries and benefits for Unrestricted Fund 01 only totaled \$82.3 million, and increased by \$1.3 million since First Interim predominately due to net savings from unfilled positions.

Books and Supplies

At First Interim, Unrestricted General Fund 01 for books and supplies increased by \$73 thousand since First Interim due to various budget transfers.

Services and Other Operating Expenses

Services and other operating expenses in the Unrestricted General Fund 01 decreased by \$10 thousand due to one-time and ongoing increases and savings from unencumbered service and operating expenses.

Capital Outlay

Capital outlay had no changes since First Interim.

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 unchanged from First Interim.

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

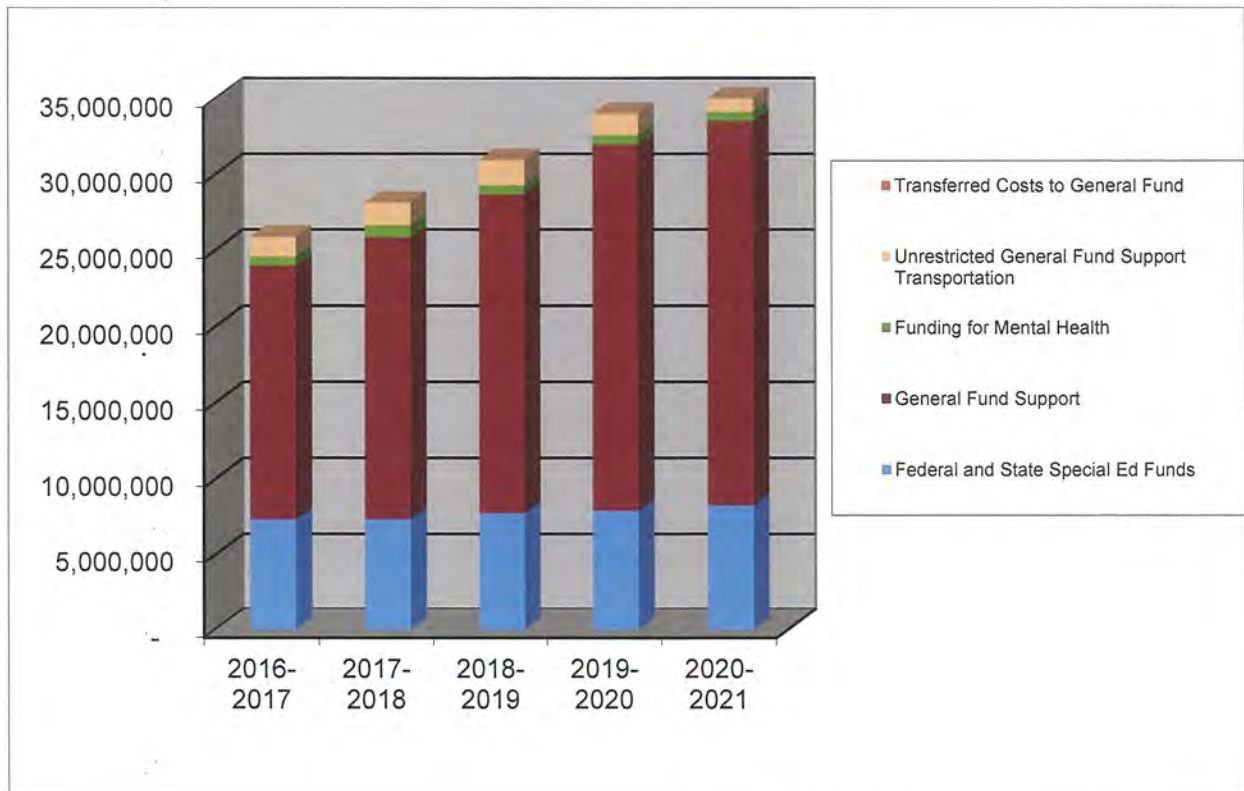
The Unrestricted General Fund is projected to receive a contribution of \$14.7 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The General Fund is projected to contribute \$22.1 million to the Special Education program and \$3.1 million for Special Education/Mental Health. Contributions to Special Education have increased by \$1 million since First Interim to fund projected increases in expense for Special Education/Mental Health.

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 \$34.1 million in FY 2020-21. As the Second 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 \$5,331,674. In the Second Interim Budget, the State required reserve is set aside in the following funds:

Measure H (Fund 02)	\$	220,863
BSEP/Measures A and E1 (Fund 04)	\$	1,044,833
BERRA Measure E (Fund 04)	\$	288,402
General Fund (Fund 01)	\$	(143,470)
Special Reserve (Fund 17)	\$	3,921,046
Total	\$	5,331,674
Required 3%	\$	5,331,674
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/EI 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	
		Second Interim Budget	
		FY 2020-21	
Fund 2	Facilities Safety and Maintenance Measure H		
	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	\$ 2,564,503	
	Other BSEP Programs Reserve (3%)	\$ 7,862	
	BSEP Unallocated	\$ -	
	BSEP Reserve (3%)	\$ 1,025,001	
			\$ 8,692,496
Fund 4	BERRA Measure E of 2020		
	Restricted Ending Fund Balance	\$ 54,335	
	Reserve (3%)	\$ 288,402	
			\$ 342,737
Total			\$ 11,034,187

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 \$1,422,085.

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 Cafeteria Fund does not have a projected fund balance at Second Interim. At First Interim, the contribution to the fund was increased from \$.8 million to \$1.3 million to cover the projected shortfall due to school closures.

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 \$1,554,099, exceeds the required reserve of \$5,331,674. 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 \$68.9 million. Expenditures for capital outlay are projected to be \$84.1 million plus \$4.8 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 \$2.4 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 \$2,145,238 after accruing the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2021

	First Interim FY 2020-21	Second Interim FY 2020-21	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 87,832,969	\$ 87,832,969	\$ -	
LCFF Supplemental Revenue	\$ 5,144,699	\$ 4,991,564	\$ (153,135)	
Total LCFF Revenue	\$ 92,977,668	\$ 92,824,533	\$ (153,135)	A
State Aid - Prior Years	-	-	0	
Other State Revenues	1,856,834	1,856,834	0	
Local Revenues	2,380,262	2,380,262	0	
TOTAL REVENUES:	97,214,764	97,061,629	(153,135)	
Other various adjustments				
EXPENDITURES:				
Certificated Salaries	48,021,418	47,918,884	102,534	
Classified Salaries	15,392,533	14,529,026	863,507	
Employee Benefits	20,200,301	19,878,746	321,555	
Books and Supplies	1,566,783	1,639,903	(73,120)	
Services & Operating Expenses	9,256,319	9,246,088	10,231	
Capital Outlay	58,450	58,450	-	
Direct Support/Indirect Cost	(3,303,296)	(3,277,371)	(25,925)	
TOTAL EXPENDITURES	91,192,508	89,993,726	1,198,782	B
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,022,256	7,067,903	1,045,647	
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	(1,305,376)	(1,305,376)	0	
Total Transfers Out	(1,520,508)	(1,520,508)	-	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2021

	First Interim FY 2020-21	Second Interim FY 2020-21	Variances
Inter-fund Transfers In			
Fund 20 - Post Employment Benefits	3,200,000	3,200,000	0
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	(21,349,635)	(21,349,635)	0
Special Education - Mental Health	(2,122,904)	(3,122,904)	(1,000,000)
Total Contributions Out	(24,242,539)	(25,242,539)	(1,000,000) C
Net Contributions	(8,732,239)	(9,732,239)	(1,000,000)
TOTAL OTHER FINANCING SOURCES /USES	(7,052,747)	(8,052,747)	(1,000,000)
NET INCREASE (DECREASE) IN FUND BALANCE	(1,030,491)	(984,844)	45,647
BEGINNING FUND BALANCE	4,142,823	4,142,823	0
ENDING FUND BALANCE	3,112,332	3,157,979	45,647
Amount Committed and Assigned	748,399	756,529	8,130
UNDESIGNATED FUND BALANCE	\$ 2,363,933	\$ 2,401,450	\$ 37,517

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2021

	First Interim FY 2020-21	Second Interim FY 2020-21	Variances
COMPONENTS OF FUND BALANCE:			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	(151,601)	(143,471)	
LCAP Reserves	800,000	800,000	
Undesignated Fund Balance	2,363,933	2,401,450	
Required Amount for Economic Uncertainties - 3%	3,769,445	3,777,575	
Fund 17 Reserve Balance	3,921,046	3,921,046	
Fund 01 Reserve Balance	(151,601)	(143,471)	
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2021

Explanation of Significant Changes

A	Decrease in LCFF funding due to decrease in Unduplicated Pupil Count.	\$ (153,135)
B	Net savings in Expenditures mainly due to vacancies, vacation payouts, and adjusting health costs to actuals:	
	Savings from unfilled Certificated positions:	\$ 102,534
	Net Savings from unfilled Classified positions and vacation payout:	\$ 863,507
	Adjusting health costs based on vacancies and adjusting to actuals:	\$ 321,555
	Net increase due to LCAP transfer to supplies, various one time expenditures, and savings from unencumbered service and operating expenses:	\$ (62,889)
	Adjustment in direct support and indirect cost in restricted funding:	\$ (25,925)
		<u>\$ 1,198,782</u>
F	Net impact of increased cost of \$.5 million for mental health costs and \$.5 million of prior year expenditures.	\$ (1,000,000)

GENERAL FUND

SUMMARY

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
SECOND 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	
REVENUES:									
Base LCFF Funding	87,832,969						87,832,969	0	87,832,969
Supplemental LCFF Funding	4,991,564						4,991,564	0	4,991,564
Total LCFF Funding	92,824,533						92,824,533	0	92,824,533
Special Property Tax Transfers	0	637,848					0	637,848	637,848
Funding After Transfers	92,824,533	637,848					92,824,533	637,848	93,462,381
Federal Revenues	0	9,402,905					0	9,402,905	9,402,905
Other State Revenues	1,856,834	5,508,030					1,856,834	5,508,030	7,364,864
Local Revenues	2,380,262	8,690,102	7,192,000	0	32,984,700	9,956,135	52,513,097	8,690,102	61,203,199
TOTAL REVENUES:	97,061,629	24,238,885	7,192,000	0	32,984,700	9,956,135	147,194,464	24,238,885	171,433,349
EXPENDITURES:									
Certificated Salaries	47,918,884	11,267,355	0	0	7,652,578	4,938,780	60,510,242	11,267,355	71,777,597
Classified Salaries	14,529,026	8,137,408	929,870	2,390,504	2,303,629	2,229,521	19,992,046	10,527,912	30,519,958
Employee Benefits	19,878,746	6,657,836	416,351	1,003,566	3,247,303	1,710,406	25,252,806	7,661,402	32,914,208
Books and Supplies	1,639,903	4,221,193	123,076	501,500	2,654,704	25,246	4,442,929	4,722,693	9,165,622
Services & Operating Expenses	9,246,088	19,155,347	444,825	1,113,500	1,932,165	285,947	11,909,025	20,268,847	32,177,872
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
Direct Support/Indirect Cost	(3,277,371)	476,094	334,515	0	1,527,095	423,498	(992,263)	476,094	(516,169)
TOTAL EXPENDITURES	89,993,726	49,915,233	2,248,637	5,113,494	19,317,474	9,613,398	121,173,235	55,028,727	176,201,962
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,067,903	(25,676,348)	4,943,363	(5,113,494)	13,667,226	342,737	26,021,229	(30,789,842)	(4,768,613)

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
SECOND 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		Total Fund
							Unrestricted	Restricted	
OTHER FINANCING SOURCES AND USES:									
Inter-fund Transfers In	3,200,000						3,200,000	0	3,200,000
From Post Employment Benefit Reserve									
Total Transfers In	3,200,000	0	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	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
SECOND 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 - State	(22,119,635)	22,119,635					(22,119,635)	22,119,635	0
Special Education Mental Health	(3,122,904)	3,122,904					(3,122,904)	3,122,904	0
Inter-fund Transfer			(5,113,494)	5,113,494			(5,113,494)	5,113,494	0
Total Contributions Out	(25,242,539)	25,242,539	(5,113,494)	5,113,494	0	0	(30,356,033)	30,356,033	0
Net Contributions	(9,732,239)	25,242,539	(5,113,494)	5,113,494	(15,510,300)	0	(30,356,033)	30,356,033	0
TOTAL OTHER FINANCING SOURCES/USES	(8,052,747)	25,242,539	(5,113,494)	5,113,494	(15,510,300)	0	(28,676,541)	30,356,033	1,679,492
NET INCREASE (DECREASE) IN FUND BALANCE	(984,844)	(433,809)	(170,131)	0	(1,843,074)	342,737	(2,655,312)	(433,809)	(3,089,121)
BEGINNING FUND BALANCE	4,142,823	1,311,295	1,304,250	0	11,400,404	0	16,847,477	1,311,295	18,158,772
ENDING FUND BALANCE	3,157,979	877,486	1,134,119	0	9,557,330	342,737	14,192,165	877,486	15,069,651

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

<div> <div>BERKELEY UNIFIED SCHOOL DISTRICT</div> <div>FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES</div> <div>COMPARISON REPORT</div> </div>										
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 6/30/2020	Adopted Budget 2020-21 As of 6/24/2020	First Interim 2020-21 As of 10/31/2020	Second Interim 2020-21 As of 1/31/2021	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	\$33,823,185	(\$1,553,253)	-4.39%
8011	State Aid - Supplemental	\$5,038,890	\$5,271,850	\$5,529,057	\$5,414,629	\$4,737,123	\$5,144,699	\$4,991,564	(\$153,135)	-2.98%
8012	EPA	\$12,844,802	\$11,583,060	\$8,877,382	\$5,658,233	\$5,716,490	\$5,716,490	\$1,885,132	(\$3,831,358)	-67.02%
8021	Homeowners' Exemptions	\$215,489	\$217,221	\$215,287	\$215,767	\$212,602	\$212,602	\$212,781	\$179	0.08%
8029	Other Subventions/in-Lieu Tax	\$0	\$0	\$15	\$0	\$15	\$15	\$0	(\$15)	-100.00%
8041	Secured Roll Taxes	\$29,301,797	\$31,569,892	\$33,615,360	\$35,849,775	\$35,401,684	\$35,401,684	\$38,053,323	\$2,651,639	7.49%
8042	Unsecured Roll Taxes	\$1,447,585	\$1,506,418	\$1,619,895	\$1,787,126	\$2,337,419	\$2,337,419	\$2,491,280	\$153,861	6.58%
8043	Prior Years' Taxes	(\$289,170)	(\$148,756)	(\$359,035)	(\$161,744)	(\$359,035)	(\$359,035)	(\$161,744)	\$197,291	-54.95%
8044	Supplemental Taxes	\$468,060	\$903,696	\$860,341	\$933,403	\$868,446	\$868,446	\$933,403	\$74,957	8.73%
8045	Education Rev Aug Fund (ERAF)	\$8,843,456	\$8,231,605	\$8,658,541	\$9,866,998	\$7,833,361	\$7,833,361	\$10,155,463	\$2,322,102	29.64%
8047	Community Redevelopment Funds	\$330,438	\$362,611	\$455,549	\$440,146	\$455,549	\$455,549	\$440,146	(\$15,403)	-3.38%
8096	Prop Tax Transfer to Charter	(\$2,323,521)	(\$2,082,988)	(\$1,640,238)	\$0	\$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	\$92,824,533	(\$153,135)	-0.16%
	State Aid - Prior Years	(\$186,920)	\$77,959	\$0	(\$169,638)	\$0	\$0	\$0	\$0	0.00%
8019	Net Revenue Limit Sources/LCFF	\$83,183,758	\$85,280,827	\$90,193,648	\$92,972,539	\$85,479,211	\$92,977,668	\$92,824,533	(\$153,135)	-0.16%
FEDERAL REVENUE										
8295	Prior Year Federal Revenue	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$500	\$0	\$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	\$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	\$1,459,634	\$0	0.00%
8565	State Lottery Revenue Prior Year	\$0	\$0	\$23,681	\$19,450	\$0	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$0	\$48,000	\$27,821	\$586,323	\$0	\$0	\$0	\$0	0.00%
8599	Prior Year State Revenues	\$0	\$2,662	\$0	\$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	\$1,856,834	\$0	0.00%
OTHER LOCAL REVENUES										
8625	Comm Redevel Funds not Subj	\$59,278	\$51,801	\$0	\$152,036	\$0	\$0	\$0	\$0	0.00%
8650	Leases and Rentals	\$360,134	\$459,900	\$377,974	\$447,143	\$300,918	\$50,000	\$50,000	\$0	0.00%
8660	Interest	\$112,653	\$129,496	\$242,653	\$257,317	\$240,000	\$240,000	\$240,000	\$0	0.00%
8675	Transportation Fees from Indiv	\$380,466	\$370,760	\$333,399	\$208,646	\$200,000	\$200,000	\$200,000	\$0	0.00%
8677	Interagency Services BAW LEAs	\$153,551	\$110,126	\$204,024	\$94,071	\$0	\$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	\$1,890,262	\$0	0.00%
	Subtotal	\$2,511,332	\$2,472,027	\$2,516,927	\$3,226,802	\$2,544,918	\$2,380,262	\$2,380,262	\$0	0.00%
	TOTAL REVENUES	\$89,539,661	\$90,999,628	\$96,483,307	\$98,700,714	\$89,927,572	\$97,214,764	\$97,061,629	(\$153,135)	-0.16%

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	Second Interim 2020-21 As of 1/31/2021	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	\$39,966,250	(\$168,981)	-0.42%
1103	Substitute Teachers' Illness	\$1,263,271	\$1,242,871	\$1,212,017	\$860,010	\$1,074,634	\$544,782	\$662,382	\$117,600	21.59%
1116	Tchr Hourly/Daily/Subs	\$794,833	\$792,898	\$887,298	\$497,094	\$397,744	\$251,852	\$283,063	\$31,211	12.39%
1117	Teacher Stipend	\$169,167	\$407,169	\$300,370	\$316,211	\$233,098	\$233,098	\$233,098	\$0	0.00%
1150	Cash In Lieu	\$20,401	\$21,898	\$31,343	\$16,914	\$31,087	\$28,686	\$28,686	\$0	0.00%
1151	Subs Cash In Lieu	\$36,921	\$43,580	\$37,680	\$36,983	\$3,400	\$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	\$1,740,839	(\$134,345)	-7.16%
1203	Certificated Pupil Support/Subs	\$0	\$3,387	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly /Subs /Daily	\$2,459	\$712	\$554	\$0	\$1,600	\$1,600	\$1,600	\$0	0.00%
1217	Certificated Pupil Support Stipend	\$0	\$2,818	\$0	\$0	\$20,566	\$21,080	\$21,080	\$0	0.00%
1302	Cert Supv & Adm Monthly Sal	\$4,783,349	\$4,674,830	\$4,690,934	\$4,408,814	\$4,596,987	\$4,596,987	\$4,648,064	\$51,077	1.11%
1303	Adm & Supv Sick Leave	\$0	\$2,729	\$577	\$0	\$577	\$577	\$577	\$0	0.00%
1306	Adm & Supv Extra Duty	\$0	\$2,061	\$3,470	\$1,989	\$0	\$5,526	\$5,526	\$0	0.00%
1316	Adm & Supv Subs	\$96,865	\$16,823	\$39,623	\$81,694	\$116,979	\$60,363	\$60,363	\$0	0.00%
1317	Adm & Supv Stipend	\$13,299	\$12,965	\$10,505	\$3,220	\$5,500	\$33,700	\$5,500	(\$28,200)	-83.68%
1350	Cash In Lieu	\$63,558	\$79,698	\$91,384	\$62,024	\$64,901	\$64,901	\$64,901	\$0	0.00%
1902	Other Certificated Salaries	\$378,475	\$303,076	\$263,909	\$172,882	(\$1,761,880)	\$159,967	\$189,071	\$29,104	18.19%
1916	Other Certificated Hourly	\$5,493	\$6,723	\$6,036	\$6,992	\$6,872	\$3,884	\$3,884	\$0	0.00%
1917	Other Certificated Stipend	\$0	\$0	\$3,000	\$600	\$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	\$47,918,884	(\$102,534)	-0.21%
CLASSIFIED SALARIES										
2102	Instr Aides Monthly Salary	\$221,884	\$176,796	\$180,400	\$160,389	\$209,153	\$209,153	\$186,112	(\$23,041)	-11.02%
2103	Instructional Aides Substitute	\$47	\$0	\$0	\$0	\$450	\$450	\$450	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$299	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$21,358	\$42,054	\$36,713	\$20,279	\$21,888	\$27,015	\$34,015	\$7,000	25.91%
2117	Stipend/Student Workers	\$122,898	\$138,819	\$154,893	\$190,058	\$184,753	\$184,753	\$184,753	\$0	0.00%
2146	Tutors-Hrly	\$32,935	\$53,203	\$70,744	\$45,356	\$20,000	\$20,000	\$20,000	\$0	0.00%
2150	Cash In Lieu	\$24,115	\$26,096	\$20,234	\$19,634	\$14,952	\$14,952	\$14,952	\$0	0.00%
2165	Student Worker	\$0	\$1,478	\$6,615	\$5,682	\$0	\$17,448	\$17,448	\$0	0.00%
2182	Instr Spec Monthly Sal	\$394,794	\$353,152	\$349,490	\$469,882	\$469,014	\$469,014	\$469,014	\$0	0.00%
2186	Instr Spec Hourly	\$29,429	\$22,445	\$23,373	\$35,150	\$18,422	\$17,000	\$17,000	\$0	0.00%
2202	Classified Support Salaries	\$4,978,655	\$5,095,164	\$5,242,249	\$5,280,082	\$5,830,112	\$5,760,107	\$5,479,578	(\$280,529)	-4.87%
2203	Classified Support Substitutes	\$84,560	\$91,086	\$50,070	\$85,214	\$51,999	\$31,464	\$32,795	\$1,331	4.23%
2212	Class Support Overtime	\$584,370	\$548,193	\$638,821	\$445,468	\$206,905	\$202,143	\$201,841	(\$302)	-0.15%
2216	Class Support Hrly/Daily/Subs	\$641,740	\$634,316	\$538,431	\$464,713	\$321,891	\$174,273	\$183,826	\$9,553	5.48%
2250	Cash In Lieu	\$139,623	\$117,592	\$101,578	\$111,104	\$147,009	\$163,128	\$165,318	\$2,190	1.34%
2265	Student Worker	\$6,825	\$8,340	\$7,871	\$390	\$0	\$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	Second Interim 2020-21 As of 1/31/2021	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	\$2,119,170	(\$225,602)	-9.62%
2316	Classified Supv-Hourly/Daily/Sub	\$61,021	\$22,411	\$27,057	\$16,152	\$400	\$400	\$14,013	\$13,613	3403.25%
2317	Classified Supv & Admin Stipend	\$0	\$600	\$600	\$0	\$0	\$0	\$0	\$0	0.00%
2350	Cash In Lieu	\$25,914	\$26,345	\$16,867	\$14,753	\$26,355	\$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	\$3,902,607	(\$422,173)	-9.76%
2403	Clerical Tech & Off Sub	\$211,995	\$172,217	\$133,507	\$104,750	\$155,873	\$84,549	\$89,101	\$4,552	5.38%
2412	Clerical Tech & Off Overtime	\$85,047	\$82,412	\$77,494	\$79,334	\$93,260	\$65,701	\$71,052	\$5,351	8.14%
2416	Clerical Hry/Daily/Subs	\$248,943	\$250,521	\$274,493	\$237,393	\$165,525	\$103,343	\$168,372	\$65,029	62.93%
2450	Cash In Lieu	\$81,835	\$89,737	\$78,766	\$85,940	\$103,347	\$110,725	\$110,725	\$0	0.00%
2902	Other Classified Salaries	\$388,165	\$394,793	\$583,091	\$863,335	(\$567,381)	\$987,258	\$951,671	(\$35,587)	-3.60%
2903	Other Classified Substitute	\$4,085	\$8,778	\$8,677	\$14,813	\$0	\$0	\$0	\$0	0.00%
2912	Other Classified Monthly Salaries	\$241	\$956	\$11,044	\$4,765	\$2,208	\$1,523	\$16,631	\$15,108	991.99%
2916	Other Class Subs/Daily/Hrly	\$252,035	\$220,061	\$115,316	\$37,650	\$178	\$178	\$178	\$0	0.00%
2950	Cash In Lieu of Benefits	\$20,345	\$18,374	\$33,070	\$48,618	\$52,049	\$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	\$14,529,026	(\$863,507)	-5.61%
EMPLOYEE BENEFITS										
3101	STRS - Certificated	\$6,019,556	\$6,476,347	\$7,536,021	\$7,879,087	\$7,860,411	\$7,703,703	\$7,756,772	\$53,069	0.69%
3102	STRS - Classified	\$6,829	\$9,838	\$10,412	\$8,805	\$0	\$7,658	\$7,658	\$0	0.00%
3201	PERS - Certificated	\$100,602	\$98,643	\$128,303	\$162,615	\$46,117	\$46,117	\$128,245	\$82,128	178.09%
3202	PERS - Classified	\$1,585,629	\$1,856,015	\$2,139,268	\$2,443,032	\$2,905,148	\$2,879,771	\$2,892,534	\$12,763	0.44%
3301	Medicare - Instructional	\$665,071	\$626,005	\$652,348	\$590,803	\$708,902	\$694,837	\$695,875	\$1,038	0.15%
3302	Medicare - Non Instructional	\$197,661	\$195,346	\$199,857	\$179,390	\$227,161	\$224,549	\$222,531	(\$2,018)	-0.90%
3311	OASDI - Certificated	\$48,127	\$44,166	\$52,573	\$52,697	\$13,812	\$15,560	\$34,689	\$19,129	122.94%
3312	OASDI - Classified	\$832,161	\$827,958	\$846,457	\$868,817	\$965,400	\$953,920	\$945,295	(\$8,625)	-0.90%
3401	Health & Welfare - Certificated	\$3,888,436	\$3,578,458	\$3,531,209	\$3,374,983	\$3,822,555	\$3,738,662	\$3,330,331	(\$408,331)	-10.92%
3402	Health & Welfare - Classified	\$1,909,744	\$1,947,091	\$1,998,013	\$1,974,643	\$2,244,858	\$2,058,776	\$1,975,119	(\$83,657)	-4.06%
3501	SUI - Certificated	\$25,848	\$26,939	\$28,123	\$9,627	\$29,035	\$28,468	\$28,455	(\$13)	-0.05%
3502	SUI - Classified	\$8,174	\$8,112	\$8,304	\$3,905	\$9,242	\$8,429	\$8,260	(\$169)	-2.00%
3601	Workers Comp - Certificated	\$1,001,517	\$952,210	\$988,718	\$956,582	\$1,005,814	\$985,931	\$999,602	\$13,671	1.39%
3602	Workers Comp - Classified	\$288,986	\$287,177	\$293,642	\$300,946	\$321,037	\$317,549	\$314,755	(\$2,794)	-0.88%
3701	Retiree Benefits - Certificated	\$1,301,140	\$913,668	\$958,734	\$519,527	\$418,617	\$417,450	\$419,064	\$1,614	0.39%
3702	Retiree Benefits - Classified	\$311,539	\$244,039	\$246,908	\$183,092	\$126,306	\$118,921	\$119,561	\$640	0.54%
3902	Other Benefits	\$0	\$0	\$0	\$0	(\$893,426)	\$0	\$0	\$0	0.0%
	Subtotal	\$18,191,019	\$18,092,070	\$19,618,889	\$19,508,552	\$19,810,989	\$20,200,301	\$19,878,746	(\$321,555)	-1.59%
BOOKS AND SUPPLIES										
4100	Apprv Texts & Core Curr Materials	\$149,049	\$169,571	\$127,078	\$81,914	\$3,716	\$3,716	\$3,716	\$0	0.00%
4200	Books - Other Reference Materials	\$431	(\$856)	\$7,664	\$314	\$1,245	\$1,245	\$1,245	\$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	Second Interim 2020-21 As of 1/31/2021	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
4300	Materials and Supplies	\$563,673	\$622,005	\$688,428	\$335,496	\$504,314	\$528,420	\$542,420	\$14,000	2.65%
4350	Other Supplies	\$916,202	\$771,893	\$773,024	\$596,348	\$692,051	\$670,959	\$653,769	(\$17,190)	-2.56%
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$0	\$56,594	\$45,928	\$149,138	\$103,210	224.72%
4400	Equipment \$500 to \$5,000	\$217,284	\$111,178	\$64,789	\$115,261	\$135,181	\$172,507	\$195,607	\$23,100	13.39%
4600	Fuel Gasoline	\$10,787	\$8,458	\$16,495	\$31,469	\$9,000	\$10,000	\$10,000	\$0	0.00%
4610	Fuel Natural Gas	\$25,217	\$26,570	\$10,189	\$11,221	\$42,308	\$42,308	\$17,308	(\$25,000)	-59.09%
4620	Fuel Diesel	\$75,818	\$99,102	\$105,304	\$55,022	\$89,200	\$89,200	\$64,200	(\$25,000)	-28.03%
	Subtotal	\$1,958,460	\$1,807,920	\$1,792,971	\$1,227,046	\$1,536,109	\$1,566,783	\$1,639,903	\$73,120	4.67%
SERVICES, OTHER OPERATING EXPENSES										
5100	Service Contracts above \$25,000	\$0	\$14,166	\$4,273	\$22,750	\$0	\$52,000	\$52,000	\$0	0.00%
5200	Travel & Conferences	\$196,612	\$190,428	\$149,775	\$77,228	\$50,368	\$81,876	\$81,060	(\$816)	-1.00%
5300	Dues and Memberships	\$52,367	\$38,234	\$48,164	\$32,956	\$46,474	\$56,224	\$50,944	\$2,720	4.84%
5400	Insurance	\$741,489	\$707,573	\$794,882	\$878,880	\$877,000	\$1,004,068	\$1,004,068	\$0	0.00%
5510	Water/Sewage	\$542,717	\$523,213	\$599,473	\$796,554	\$598,000	\$598,000	\$598,000	\$0	0.00%
5520	Natural Gas	\$267,550	\$479,529	\$395,449	\$336,348	\$280,000	\$280,000	\$280,000	\$0	0.00%
5530	Storm Drains	\$61,450	\$61,450	\$61,450	\$0	\$61,450	\$61,450	\$61,450	\$0	0.00%
5540	Garbage	\$377,012	\$414,132	\$442,868	\$343,263	\$376,232	\$376,232	\$376,232	\$0	0.00%
5550	Electricity	\$1,517,256	\$1,623,196	\$1,573,943	\$1,608,161	\$1,422,300	\$1,422,300	\$1,422,300	\$0	0.00%
5570	Alarm Service	\$43,003	\$29,579	\$33,313	\$34,367	\$40,000	\$40,000	\$40,000	\$0	0.00%
5600	Rental, Leases & Repairs	\$424,805	\$413,866	\$406,635	\$406,108	\$704,991	\$571,361	\$580,861	\$9,500	1.66%
5620	Maintenance Contracts	\$707,581	\$629,066	\$758,435	\$717,094	\$708,245	\$708,245	\$708,245	\$0	0.00%
5711	Field Trips	(\$49,671)	(\$73,626)	(\$34,350)	(\$42,906)	(\$37,509)	(\$19,140)	(\$19,140)	\$0	0.00%
5712	Central Printing - Xerox	(\$3,297)	(\$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)	(\$50,882)	\$0	0.00%
5751	Field Trips, Interfund	(\$7,471)	(\$10,677)	(\$5,717)	(\$889)	(\$7,817)	(\$7,817)	(\$7,817)	\$0	0.00%
5752	Central Printing - Xerox	(\$10,500)	(\$10,500)	(\$10,500)	(\$9,500)	(\$10,500)	(\$10,500)	(\$10,500)	\$0	0.00%
5753	Offsites Printing - Copiers	(\$9,400)	(\$9,400)	(\$9,400)	(\$3,000)	(\$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)	(\$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	\$2,817,677	(\$35,423)	-1.24%
5814	QSS Support/Training	\$87,244	\$84,780	\$45,395	\$93,264	\$85,730	\$85,730	\$85,730	\$0	0.00%
5820	Outside Printing	\$143	\$4,155	\$0	\$0	\$6,578	\$6,578	\$6,578	\$0	0.00%
5829	Legal Fees	\$749,437	\$551,473	\$443,323	\$402,910	\$850,000	\$730,000	\$730,000	\$0	0.00%
5830	Election Expense	\$241,900	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$64,000	\$66,000	\$68,000	\$68,000	\$69,000	\$70,000	\$70,000	\$0	0.00%
5839	Bank Fees	\$25,850	\$32,073	\$33,238	\$72	\$22,900	\$22,900	\$22,900	\$0	0.00%
5840	Special Ed Settlement	\$0	\$0	\$63,167	\$24,983	\$11,500	\$11,500	\$11,500	\$0	0.00%
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$0	\$17,317	\$0	\$0	\$0	0.00%
5910	Postage/Mailing	\$88,771	\$72,787	\$94,615	\$64,588	\$87,296	\$87,296	\$86,084	(\$1,212)	-1.39%

BERKELEY UNIFIED SCHOOL DISTRICT
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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	Second Interim 2020-21 As of 1/31/2021	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
5920	Cell Phone	\$20,002	\$35,427	\$42,839	\$39,978	\$58,700	\$55,800	\$55,800	\$0	0.00%
5930	Telephone	\$167,626	\$114,760	\$169,376	\$224,231	\$126,000	\$126,000	\$126,000	\$0	0.00%
5940	Internet Service	\$106,764	\$111,105	\$99,780	\$103,780	\$102,900	\$102,900	\$117,900	\$15,000	14.58%
5950	Postage-Interfund	(\$3,300)	(\$4,773)	(\$5,531)	\$0	(\$8,105)	(\$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	\$9,246,088	(\$10,231)	-0.11%
	CAPITAL OUTLAY									
6200	Buildings & Improvements of Buildings	\$12,019	\$6,100	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$490,280	\$389,330	\$39,156	\$641,366	\$58,450	\$58,450	\$58,450	\$0	0.00%
	Subtotal	\$502,299	\$395,430	\$39,156	\$641,366	\$58,450	\$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)	(\$2,760,652)	\$45,798	-1.63%
7350	Interfund Direct Support Costs	(\$50,882)	(\$50,881)	(\$50,882)	\$0	\$0	\$0	\$0	\$0	0.00%
7390	Interfund Indirect Costs	(\$657,579)	(\$648,763)	(\$609,966)	(\$576,084)	(\$437,533)	(\$496,846)	(\$516,719)	(\$19,873)	4.00%
	Subtotal	(\$2,992,581)	(\$2,950,643)	(\$3,031,333)	(\$2,807,335)	(\$3,063,265)	(\$3,303,296)	(\$3,277,371)	\$25,925	-0.78%
	TOTAL EXPENDITURES	\$90,129,379	\$86,730,054	\$90,799,021	\$90,057,874	\$88,999,524	\$91,192,508	\$89,993,726	(\$1,198,782)	-1.31%
	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	0.00%
7619	To: Fund 12 - Child Dev	\$312,925	\$36,767	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$127,404	\$127,404	\$0	\$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	\$1,305,376	\$0	0.00%
7619	To: Fund 13 - Cafeteria Fund	\$267,458	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$168,244	\$120,814	\$0	\$181,748	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$243,496	\$243,496	\$297,730	\$66,852	\$215,132	\$215,132	\$215,132	\$0	0.00%
	Subtotal	\$1,952,069	\$1,596,978	\$990,272	\$983,121	\$666,659	\$1,520,508	\$1,520,508	\$0	0.00%
	InterFund Transfers Out									
8919	Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$3,200,000	\$6,300,000	\$3,200,000	\$3,200,000	\$0	0.00%
	Contributions, Transfers In									
8981	BSEP Contribution	\$14,477,072	\$13,538,036	\$13,977,541	\$14,229,779	\$14,669,800	\$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	\$580,000	\$0	0.00%
8983	BSEP Substitute Compensation	\$253,898	\$242,498	\$254,345	\$255,077	\$260,500	\$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	\$15,510,300	\$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	Second Interim 2020-21 As of 1/31/2021	First Interim 2020-21 vs. Adopted Budget 2020-21	% Variance
8980	Contributions - Unrestricted									
	- 6500 - Special Education	(\$16,136,472)	(\$17,753,104)	(\$20,148,098)	(\$22,599,687)	(\$21,759,431)	(\$22,119,635)	(\$22,119,635)	\$0	0.00%
	- 6546 - Spe Ed Mental Health	(\$521,126)	(\$729,303)	(\$769,570)	(\$1,459,293)	(\$1,663,404)	(\$2,122,904)	(\$3,122,904)	(\$1,000,000)	47.11%
	Other Contributions - Prior Year Balances	(\$1,422)	\$0	\$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)	(\$25,242,539)	(\$1,000,000)	4.12%
	TOTAL OTHER FINANCING SOURCES/USES	(\$3,485,069)	(\$5,925,516)	(\$7,287,359)	(\$6,789,362)	(\$2,279,194)	(\$7,052,747)	(\$8,052,747)	(\$1,000,000)	14.18%
	SURPLUS / (DEFICIT)	(\$4,074,788)	(\$1,655,942)	(\$1,603,072)	\$1,853,478	(\$1,351,146)	(\$1,030,491)	(\$984,844)	\$45,647	-4.43%
	BEGINNING FUND BALANCE	\$9,623,147	\$5,548,359	\$3,892,417	\$2,289,344	\$4,142,823	\$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	\$3,157,979	\$45,647	1.47%
	Designations of Ending Fund Balance									
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9770	Designated:									
	- Supplemental Grant LCAP (Res0500)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$800,000	\$800,000	\$800,000	\$0	0.00%
	- LCAP Reserves Carryover	\$0	\$325,410	\$427,027	\$0	\$0	\$0	\$0	\$0	0.00%
	- Commitment for BSEP Program Support	\$416,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Reserve for Economic Uncertainty	\$0	\$0	\$238,389	\$0	(\$227,235)	(\$151,601)	(\$143,471)	\$8,130	-5.36%
	- Unrestricted Ending Fund Balance	\$4,032,191	\$2,467,007	\$523,929	\$3,042,823	\$2,118,912	\$2,363,933	\$2,401,450	\$37,517	1.59%
	ENDING FUND BALANCE	\$5,548,359	\$3,892,417	\$2,289,344	\$4,142,823	\$2,791,677	\$3,112,332	\$3,157,979	\$45,647	1.47%
	Economic Uncertainties 3.0%	\$3,443,691	\$3,599,848	\$3,900,375	\$3,921,046	\$3,434,751	\$3,769,445	\$3,777,575	\$8,130	0.22%
	Less Fund 17 Balance	\$3,443,691	\$3,599,848	\$3,661,986	\$3,921,046	\$3,661,986	\$3,921,046	\$3,921,046	\$0	0.00%
	Less Fund 01 Reserve	\$0	\$0	\$238,389	\$0	(\$227,235)	(\$151,601)	(\$143,471)	\$8,130	-5.36%
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	0.00%

GENERAL FUND TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	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	Second Interim Budget 2020-21 As of 01/31/21	Second Interim 2020-21 vs. First Interim Budget 2020-21	% Variance
OTHER LOCAL REVENUES									
8675	Transportation Fees from Indiv	\$370,760	\$400,000	\$400,000	\$200,000	\$200,000	\$200,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$640,859	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$370,760	\$400,000	\$1,040,859	\$200,000	\$200,000	\$200,000	\$0	0.00%
OTHER FINANCING SOURCES AND USES									
CONTRIBUTIONS									
8980	Contributions - Unrestricted	\$2,218,944	\$1,923,646	\$1,915,068	\$2,271,921	\$2,290,290	\$2,293,290	\$3,000	0.13%
8990	Contributions - Restricted-Field Trip	\$0	\$27,671	\$27,671	\$27,671	\$27,671	\$27,671	\$0	0.00%
	Subtotal	\$2,218,944	\$1,951,317	\$1,942,739	\$2,299,592	\$2,317,961	\$2,320,961	\$3,000	0.13%
	TOTAL REVENUES	\$2,589,704	\$2,351,317	\$2,983,598	\$2,499,592	\$2,517,961	\$2,520,961	\$3,000	0.12%
CLASSIFIED SALARIES									
2202	Classified Support Salaries	\$1,122,212	\$1,187,995	\$1,135,579	\$1,289,330	\$1,289,330	\$1,277,587	(\$11,743)	-0.91%
2212	Class Support Overtime	\$172,448	\$68,459	\$70,170	\$0	\$1,502	\$1,502	\$0	0.00%
2216	Class Support Hry/Daily/Subs	\$210,477	\$124,707	\$110,753	\$0	\$3,029	\$12,582	\$9,553	315.38%
2250	Cash In Lieu	\$6,560	\$7,487	\$12,539	\$7,487	\$16,228	\$18,418	\$2,190	13.50%
2302	Classified Supervisor & Admin Sal	\$254,560	\$276,192	\$290,873	\$305,616	\$319,966	\$319,966	\$0	0.00%
2316	Classified Supv-Hourly/Daily/Sub	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$83,599	\$41,256	\$42,287	\$44,220	\$8,940	\$8,940	\$0	0.00%
2412	Clerical Tech & Off Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hry/Daily/Subs	\$6,196	\$13,709	\$4,052	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,856,052	\$1,719,805	\$1,666,253	\$1,646,653	\$1,638,995	\$1,638,995	\$0	0.00%
EMPLOYEE BENEFITS									
3102	STRS - Classified	\$6,419	\$0	\$0	\$0	\$7,658	\$7,658	\$0	0.00%
3202	PERS - Classified	\$236,118	\$312,124	\$304,351	\$339,307	\$339,307	\$339,307	\$0	0.00%
3302	Medicare - Non Instructional	\$26,104	\$25,576	\$24,330	\$23,985	\$23,985	\$23,985	\$0	0.00%
3312	OASDI - Classified	\$108,886	\$109,356	\$104,030	\$102,887	\$102,887	\$102,887	\$0	0.00%
3402	Health & Welfare - Classified	\$317,141	\$353,439	\$302,812	\$317,147	\$317,147	\$317,147	\$0	0.00%
3502	SUI - Classified	\$1,077	\$1,022	\$973	\$1,075	\$1,075	\$1,075	\$0	0.00%
3602	Workers Comp - Classified	\$38,049	\$36,158	\$34,397	\$33,796	\$33,796	\$33,796	\$0	0.00%
3702	Retiree Benefits - Classified	\$30,497	\$34,625	\$13,245	\$14,753	\$14,753	\$14,753	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	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	Second Interim Budget 2020-21 As of 01/31/21	Second Interim 2020-21 vs. First Interim Budget 2020-21	% Variance
	Subtotal	\$764,291	\$872,300	\$784,138	\$832,950	\$840,608	\$840,608	\$0	0.00%
	BOOKS AND SUPPLIES								
4300	Materials and Supplies	\$166,874	\$210,000	\$193,000	\$210,000	\$210,000	\$235,000	\$25,000	11.90%
4350	Other Supplies	\$673	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$5,935	\$10,000	\$5,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
4600	Fuel Gasoline	\$8,458	\$9,000	\$34,000	\$9,000	\$9,000	\$9,000	\$0	0.00%
4610	Fuel Natural Gas	\$26,570	\$42,308	\$27,308	\$42,308	\$42,308	\$17,308	(\$25,000)	-59.09%
4620	Fuel Diesel	\$99,102	\$89,200	\$77,200	\$89,200	\$89,200	\$64,200	(\$25,000)	-28.03%
	Subtotal	\$307,612	\$361,508	\$337,508	\$361,508	\$361,508	\$336,508	(\$25,000)	-6.92%
	SERVICES, OTHER OPERATING SUPPLIES								
5200	Travel & Conferences	\$4,033	\$5,000	\$3,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
5300	Dues and Memberships	\$75	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
5600	Rental, Leases & Repairs	\$156,167	\$255,267	\$201,267	\$255,267	\$243,267	\$243,267	\$0	0.00%
5710	Direct Costs for Transf of Svc	(\$770,000)	(\$770,000)	(\$573,546)	(\$573,546)	(\$573,546)	(\$573,546)	\$0	0.00%
5711	Field Trips	(\$100,114)	(\$90,392)	(\$93,335)	(\$70,013)	(\$51,644)	(\$48,644)	\$3,000	-5.81%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$10,677)	(\$26,761)	(\$14,100)	(\$7,817)	(\$7,817)	(\$7,817)	\$0	0.00%
5759	Work Order Changes	(\$32,074)	(\$69,500)	(\$49,500)	(\$44,500)	(\$44,500)	(\$44,500)	\$0	0.00%
5800	Contract Services	\$46,392	\$36,105	\$73,069	\$36,105	\$48,105	\$73,105	\$25,000	51.97%
5910	Postage/Mailing	\$1,142	\$2,054	\$2,054	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$2,525	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$0	0.00%
	Subtotal	(\$701,531)	(\$652,927)	(\$445,791)	(\$392,150)	(\$373,781)	(\$345,781)	\$28,000	-7.49%
	CAPITAL OUTLAY								
6400	Equipment	\$363,282	\$50,631	\$641,490	\$50,631	\$50,631	\$50,631	\$0	0.00%
	Subtotal	\$363,282	\$50,631	\$641,490	\$50,631	\$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%

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	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	Second Interim Budget 2020-21 As of 01/31/21	Second Interim 2020-21 vs. First Interim Budget 2020-21	% Variance
TOTAL EXPENDITURES		\$2,589,706	\$2,351,317	\$2,983,598	\$2,499,592	\$2,517,961	\$2,520,961	\$3,000	0.12%
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 10-31-20	Second Interim 2020-21 As of 1-31-21	Second Interim 2020-21 vs First Interim 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	1,544,059	0	0.00%
3310	8990	Special Ed - IDEA Basic Grant Entitlement		0	0	0	0	0	0	0	0.00%
3312	8990	Special Ed - IDEA Early Intervening Services	261,318	0	0	0	272,481	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	26,321	0	0.00%
3318	8990	Special Ed-IDEA Preschool Early Intervening Service	0	0	0	0	4,645	4,645	4,645	0	0.00%
3320	8182	Special Ed - IDEA Preschool Local Entitlement	105,859	120,014	108,731	109,530	109,530	110,551	110,551	0	0.00%
3327	8182	Special Ed - Mental Health Fed	108,407	106,909	108,731	109,530	17,768	35,537	35,537	0	0.00%
3385	8182	Special Ed - IDEA Early Intervention	0	0	6,461	12,793	17,768	35,537	35,537	0	0.00%
3410	8290	Special Ed - TPP	91,533	84,657	87,040	75,457	116,306	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	124,200	0	0.00%
6500	8097	Special Ed - Property Taxes Transfers	535,089	600,312	628,740	684,868	637,929	637,848	637,848	0	0.00%
6500	8699	Special Ed - Local Revenue	(3)	7,104	525	66,000	0	0	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	5,297,107	0	0.00%
6512	8590	Special Ed - Mental Health	565,784	795,026	591,537	611,353	0	0	0	0	0.00%
6512	8599	Prior Year State Revenue	0	0	0	(4,538)	0	0	0	0	0.00%
6546	8590	Mental Health-Related Services	0	0	0	0	608,945	618,065	618,065	0	0.00%
6515	8590	Special Ed - Infant Discretionary	(329)	0	557	0	1,840	3,682	3,682	0	0.00%
6520	8590	Special Ed - Workability I	84,520	85,430	80,395	85,200	85,200	85,200	85,200	0	0.00%
6520	8599	Special Ed - Workability I	0	0	4,805	0	0	0	0	0	0.00%
9171	8699	Special Ed - Local Revenue	72,988	78,388	68,566	0	0	0	0	0	0.00%
Total Revenue			7,902,611	8,154,595	8,349,752	8,523,289	8,834,391	8,876,002	8,876,002	0	0.00%
EXPENDITURES											
1102		Teachers' Monthly Salaries	5,981,109	5,887,242	6,264,588	6,386,199	6,724,337	6,440,771	6,430,381	(10,390)	-0.16%
1103		Substitute Teachers Illness	70,669	88,732	100,251	88,183	36,975	19,125	36,857	17,732	92.72%
1106		Teacher Extra Duty/Curr Dv	3,203	1,544	7,622	1,303	7,150	3,419	3,081	(338)	-9.89%
1116		Teachers Hourly/Daily/ Subs Other	80,279	84,290	152,706	245,700	114,870	105,745	90,671	(15,074)	-14.25%
1117		Teachers Stipend	0	1,000	0	15,086	15,500	3,875	0	(3,875)	-100.00%
1202		Certificated Pupil Support Salaries	1,091,396	1,022,416	1,111,933	1,242,085	1,514,980	1,568,958	1,550,088	(18,870)	-1.20%
1203		Certificated Pupil Support - Subs	1,393	1,115	36,933	91,307	4,000	1,001	1	(1,000)	-99.90%
1216		Certificated Pupil Support - Hrv/Daily/Subs	82,458	99,099	40,766	1,977	2,150	11,008	11,058	50	0.45%
1302		Certificated Supervisor & Adm Salaries	655,046	640,246	680,167	686,780	755,352	758,021	742,910	(15,111)	-1.99%
1317		Adm & Supv - Stipend	3,000	0	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	10,314	(4,617)	-30.92%
1902		Other Certificated Monthly Salaries	58,395	58,098	58,948	46,812	58,490	60,202	59,270	(932)	-1.55%
SUBTOTAL - CERTIFICATED SALARIES			8,040,720	7,894,789	8,476,972	8,822,643	9,251,104	8,987,056	8,934,631	(52,425)	-0.58%
2102		Instructional Aides Monthly Salary	3,194,831	3,144,729	3,499,398	3,730,744	4,160,800	4,218,266	4,102,061	(116,205)	-2.75%
2103		Instructional Aides Substitute	173,707	143,708	125,179	359,755	63,965	21,418	12,086	(9,332)	-43.57%
2112		Instructional Aides overtime	176	166	12,670	10,855	12,874	3,220	283	(2,937)	-91.21%
2116		Instructional Aides Hrv/Daily/Sub/Others	652,572	879,667	638,804	232,547	217,725	101,495	152,121	50,626	49.88%
2150		Cash In Lieu of Benefits	171,593	167,737	147,710	139,594	139,595	179,637	180,420	783	0.44%
2202		Classified Support Monthly Salary	463,711	524,783	655,275	787,168	907,781	746,034	736,873	(9,161)	-1.23%
2212		Classified Support Overtime	0	226	0	0	0	0	0	0	0.00%

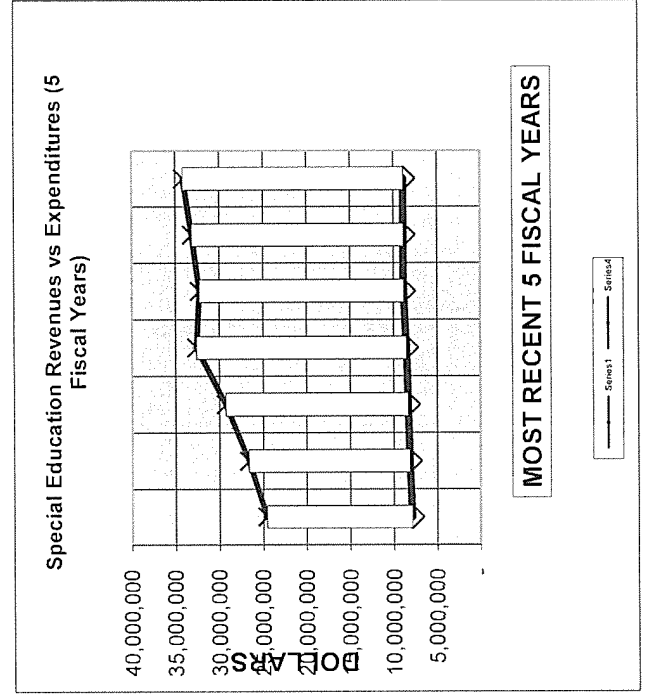
BERKELEY UNIFIED SCHOOL DISTRICT SPECIAL EDUCATION COMPARATIVE REPORT											
SACS RESC	SACS OBJ	Description	Audited Actuals 2016-17 As of 6-30-17	Audited Actuals 2017-18 As of 6-30-18	Audited Actuals 2018-19 As of 6-30-19	Unaudited Actuals 2019-20 As of 6-30-20	Adopted Budget 2020-21 As of 6-24-20	First Interim 2020-21 As of 10-31-20	Second Interim 2020-21 As of 1-31-21	Second Interim 2020-21 vs First Interim 2020-21	% Variance
	2216	Classified Support Hrly/Daily	15,762	20,433	12,243	14,998	11,070	7,437	6,183	(1,254)	-16.86%
	2250	Cash In Lieu	(794)	2,914	9,089	27,698	30,158	36,024	30,908	(5,116)	-14.20%
	2402	Clerical Tech & Off Staff Salaries	286,466	281,425	259,358	311,680	315,155	273,628	296,008	22,380	8.18%
	2403	Clerical Tech & Office Staff Substitutes	0	0	10,073	4,359	4,650	1,163	0	(1,163)	-100.00%
	2412	Clerical Tech & Office Staff overtime	0	0	113	11,714	12,300	3,075	25,306	22,231	722.96%
	2416	Clerical Tech & Off Staff - Hrly/Subs	10,706	14,444	25,463	5,959	6,150	1,538	761	(777)	-50.52%
	2450	Cash In Lieu of Benefits	3,495	3,632	3,715	1,844	1,844	461	0	(461)	-100.00%
	2917	Stipend / Student Workers	25,034	33,033	19,157	31,419	32,000	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	5,575,008	(50,386)	-0.90%
	3101	STRS - Certificated	972,983	1,084,563	1,311,121	1,464,358	1,452,345	1,443,367	1,411,282	(32,085)	-2.22%
	3102	STRS - Classified	404	2,050	93	1,555	0	495	723	228	46.06%
	3201	PERS - Certificated	18,710	20,577	28,896	12,612	0	31,130	29,016	(2,114)	-6.79%
	3202	PERS - Classified	533,240	612,403	796,220	942,464	1,124,286	1,129,576	1,086,339	(43,237)	-3.83%
	3301	Medicare - Certificated	108,967	110,027	115,527	116,465	130,394	132,145	130,846	(1,299)	-0.98%
	3302	Medicare - Classified	70,189	73,336	75,985	64,735	83,744	82,825	83,582	757	0.91%
	3311	FICA - Certificated	7,935	8,190	10,823	3,944	0	12,329	11,810	(519)	-4.21%
	3312	FICA - Classified	299,808	312,305	322,791	337,988	348,537	351,537	346,585	(4,952)	-1.41%
	3401	Health & Welfare - Certificated	587,174	595,124	603,338	581,182	782,342	587,598	553,705	(33,893)	-5.77%
	3402	Health & Welfare - Classified	947,274	980,033	974,089	955,066	1,160,283	911,326	928,219	16,893	1.85%
	3501	SUI - Certificated	4,665	5,291	4,917	1,849	5,220	2,280	2,281	1	0.04%
	3502	SUI - Classified	2,886	3,031	3,135	1,300	3,350	1,688	1,692	4	0.24%
	3601	Workers Compensation - Certificated	164,617	162,488	173,769	180,797	184,357	187,457	186,248	(1,209)	-0.64%
	3602	Workers Compensation - Classified	102,448	107,288	111,005	116,815	115,241	117,002	118,188	1,186	1.01%
	3701	Retiree Benefit - Certificated	209,197	182,442	169,382	95,806	80,933	41,793	42,363	570	1.36%
	3702	Retiree Benefit - Classified	115,736	89,421	95,951	66,135	49,085	25,678	28,052	2,374	9.25%
		SUBTOTAL - BENEFITS	4,146,233	4,348,569	4,797,042	4,943,071	5,520,117	5,058,226	4,960,931	(97,295)	-1.92%
		TOTAL SALRIES AND BENEFITS	17,184,210	17,460,255	18,692,260	19,436,048	20,687,288	19,670,677	19,470,570	(200,107)	-1.02%
	4300	Materials & Supplies	62,928	63,721	33,784	90,314	130,166	87,710	83,710	(4,000)	-4.56%
	4350	Other Supplies	22,595	42,138	50,013	17,355	55,836	55,836	55,836	0	0.00%
	4380	Unallocated Expense	0	0	0	0	0	302,316	302,906	590	0.20%
	4400	Equipment \$500 to \$5,000	99,865	40,562	60,102	74,397	78,256	46,211	50,211	4,000	8.66%
		SUBTOTAL - MATERIAL AND SUPPLIES	185,388	146,422	143,898	182,066	264,258	492,073	492,663	590	0.12%
	5200	Travel & Conference	16,365	12,304	15,935	17,418	22,984	22,984	22,984	0	0.00%
	5220	Travel & Training	18,681	10,180	15,721	8,107	7,179	7,179	7,179	0	0.00%
	5300	Dues & Memberships	2,546	3,964	4,643	4,913	1,850	1,850	1,850	0	0.00%
	5600	Rentals, Leases & Repairs	183	1,068	967	1,756	2,777	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	4,245,634	1,075,269	33.92%
	5620	Maintenance Contracts	0	4,399	0	0	100	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	5,591,461	0	0.00%
	5815/5115	Non Public Schools	1,424,405	1,864,984	2,838,317	2,700,689	2,663,011	2,708,719	2,683,719	(25,000)	-0.92%
	5829	Legal Fees	149,189	304,023	404,596	299,589	271,818	271,818	271,818	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 10-31-20	Second Interim 2020-21 As of 1-31-21	Second Interim 2020-21 vs First Interim 2020-21	% Variance	
	5840	Special Education Settlement	705,895	1,243,629	1,339,002	1,252,127	1,064,391	1,118,581	1,268,687	150,106	13.42%	
	5910	Postage /Mailings	2,127	1,717	4,701	1,916	1,696	1,696	1,696	0	0.00%	
	5920	Cell Phone /Pages	0	0	569	689	700	2,500	2,500	0	0.00%	
		SUBTOTAL - OPERATING EXPENDITURES	7,069,375	9,221,673	10,263,427	12,945,638	11,204,910	12,900,030	14,100,405	1,200,375	9.31%	
	7130	State Special Schools	(130)	11,004	9,396	8,528	500	500	500	0	0.00%	
	7142	Other Tuition Pmts/County ofc	0	0	0	0	50	50	50	0	0.00%	
	7340	Indirect Cost, including Transportation	124,035	138,958	119,291	117,113	100,222	101,382	100,523	(859)	-0.85%	
		SUBTOTAL - DIRECT AND INDIRECT COST	123,905	149,962	128,687	125,641	100,772	101,932	101,073	(859)	-0.84%	
		SUBTOTAL - OTHER EXPENDITURES	7,378,668	9,518,057	10,536,013	13,253,345	11,569,940	13,494,034	14,694,141	1,200,107	8.89%	
		Total Expenditures	24,562,878	26,978,312	29,228,273	32,689,393	32,257,228	33,164,711	34,164,711	1,000,000	3.02%	
		Change in Fund Balance	(2,340)	(341,311)	39,147	(107,124)	0	(46,170)	(46,170)	0	0.00%	
		Sub Total Expenditures and Change in Fund	24,560,538	26,637,001	29,267,420	32,582,269	32,257,228	33,118,541	34,118,541	1,000,000	3.02%	
	8980	Contribution from the General Fund/TIIG	(16,657,927)	(18,482,407)	(20,917,668)	(24,058,980)	(23,422,837)	(24,242,539)	(25,242,539)	(1,000,000)	4.12%	
		Supplemental Information - Effective FY 2013-14 Revenue Limit transfer, now a contribution	770,000	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)	(873,546)			
		Comparative contribution	(17,202,200)	(19,179,722)	(21,815,540)	(24,714,406)	(23,526,383)	(24,346,085)	(25,346,085)			

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	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	Second Interim As of 1/31/21
Total Revenues	7,902,611	8,154,595	8,349,752	8,523,289	8,834,392	8,876,002	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	34,118,541
General Fund and Fund Balance	(16,657,927)	(18,482,406)	(20,917,668)	(24,058,980)	(23,422,836)	(24,242,539)	(25,242,539)

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	Second Interim Budget 2020-21 As of 01/31/2021	Second Interim Budget 2020/21 vs. First Interim 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	\$7,190,000	\$0	0.00%
8623	Parcel Taxes Prior Year	\$22,694	\$0	\$126,268	\$26,556	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$6,550	\$10,714	\$5,024	\$19,606	\$2,000	\$2,000	\$2,000	\$0	0.00%
8699	All Other Local Revenue	\$116,021	\$77,621	(\$1,615)	\$0	\$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	\$7,192,000	\$0	0.00%
EXPENDITURES										
CERTIFICATED SALARIES										
1116		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CLASSIFIED SALARIES										
2202	Classified Support Monthly Salary	\$1,992,998	\$2,068,768	\$2,141,931	\$2,065,113	\$2,396,632	\$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	\$110,000	\$0	0.00%
2216	Class Support Hrlly/Daily Subs	\$30,998	\$113,753	\$34,560	\$11,200	\$55,000	\$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	\$44,634	\$0	0.00%
	Subtotal	\$2,182,550	\$2,327,453	\$2,341,180	\$2,202,528	\$2,606,266	\$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	\$553,413	\$0	0.00%
2350	Cash-in-Lieu of Benefits	\$6,886	\$7,264	\$7,431	\$7,376	\$7,378	\$7,378	\$7,378	\$0	0.00%
	Subtotal	\$298,575	\$365,570	\$383,071	\$437,740	\$560,791	\$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	\$149,317	\$0	0.00%
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
2416	Clerical Hrlly Daily Subs Other	\$0	\$0	\$406	\$0	\$0	\$0	\$0	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$4,970	\$1,833	\$1,220	\$1,858	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$149,251	\$143,467	\$148,563	\$145,983	\$153,317	\$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	\$3,320,374	\$0	0.00%
EMPLOYEE BENEFITS										
3101	STRS, Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3102	STRS, Classified	\$0	\$0	\$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	Second Interim Budget 2020-21 As of 01/31/2021	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	Variance %
3202	Public Empl. Ret. Sys. (PERS) Classif	\$334,894	\$406,388	\$478,835	\$519,245	\$641,567	\$641,567	\$641,567	\$0	0.00%
3301	Medicare/Certificated	\$0	\$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	\$47,932	\$0	0.00%
3312	OASDI/Alt. Classif Position	\$157,106	\$168,260	\$172,278	\$166,694	\$204,950	\$204,950	\$204,950	\$0	0.00%
3402	Health & Welfare Ben. Classif	\$347,341	\$377,776	\$375,831	\$365,015	\$426,461	\$426,461	\$426,461	\$0	0.00%
3501	State Unemployment Ins. Classif	\$0	\$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	\$1,917	\$0	0.00%
3601	Workers' Compensation Ins. Classif	\$0	\$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	\$67,945	\$0	0.00%
3701	Retiree Benefits, Classif Position	\$0	\$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	\$29,145	\$0	0.00%
	Subtotal	\$1,000,992	\$1,112,181	\$1,185,112	\$1,183,392	\$1,419,917	\$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	\$330,000	(\$200,000)	(37.74%)
4380	Unallocated Exp./Placeholder	\$0	\$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	\$267,576	\$0	0.00%
4600	Fuel - Gasoline	\$0	\$32,959	\$34,597	\$26,683	\$25,000	\$25,000	\$25,000	\$0	0.00%
4610	Fuel - Natural Gas	\$0	\$1,452	\$1,236	\$312	\$1,000	\$1,000	\$1,000	\$0	0.00%
4620	Fuel - Diesel	\$1,265	\$2,603	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
	Subtotal	\$454,896	\$373,838	\$448,209	\$442,331	\$483,000	\$824,576	\$624,576	(\$200,000)	(24.25%)
	SERV., OTHER OPER. SUPP.									
5200	Travel and Conferences	\$1,222	\$10,211	\$6,337	\$6,199	\$13,000	\$13,000	\$13,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$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	\$1,148,000	\$200,000	21.10%
5610	Rentals and Leases	\$10,694	\$14,223	\$13,197	\$28,449	\$35,000	\$35,000	\$35,000	\$0	0.00%
5753	Copier Lease - Inter Funds	\$3,000	\$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	\$40,500	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$144,248	\$129,990	\$137,663	\$225,348	\$192,825	\$302,825	\$302,825	\$0	0.00%
5829	Legal Fees	\$2,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$6,900	\$7,100	\$8,800	\$7,300	\$8,000	\$8,000	\$8,000	\$0	0.00%
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$4,565	\$4,170	\$6,643	\$6,056	\$8,000	\$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	\$1,558,325	\$200,000	14.72%

**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	Second Interim Budget 2020-21 As of 01/31/2021	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	% Variance
	CAPITAL OUTLAY									
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$72,562	\$109,712	\$114,606	\$66,310	\$95,000	\$104,424	\$104,424	\$0	0.00%
	Subtotal	\$72,562	\$109,712	\$114,606	\$66,310	\$95,000	\$104,424	\$104,424	\$0	0.00%
	DIRECT SUPPORT / INDIRECT COSTS									
7340	Indirect Costs	\$348,392	\$321,717	\$354,014	\$321,839	\$321,663	\$334,515	\$334,515	\$0	0.00%
7350	Direct Support Chg - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$348,392	\$321,717	\$354,014	\$321,839	\$321,663	\$334,515	\$334,515	\$0	0.00%
	TOTAL EXPENDITURES	\$5,783,520	\$5,829,365	\$6,440,115	\$6,449,151	\$7,079,279	\$7,362,131	\$7,362,131	\$0	0.00%
	EXCESS/(DEFICENCY) OF REVENUES OVER EXPENDITURES	\$235,394	\$259,252	(\$149,422)	(\$57,263)	\$112,721	(\$170,131)	(\$170,131)	\$0	0.00%
	BEGINNING FUND BALANCE	\$1,016,289	\$1,251,683	\$1,510,935	\$1,361,513	\$1,304,250	\$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	\$1,134,119	\$0	0.00%
	Adjusted Ending Fund balance	\$0	\$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	\$220,864	\$0	0.00%
	RESTRICTED ENDING FUND BALANCE	\$1,078,177	\$1,336,054	\$1,168,310	\$1,110,775	\$1,204,593	\$913,255	\$913,255	\$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	Second Interim Budget 2020-21 As of 1/31/21	Second Interim Budget 2020/21 vs. First Interim 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	\$32,919,700	\$0	0.00%
8623	Parcel Tax Prior Year	\$63,017	\$0	\$296,316	\$33,312	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$74,128	\$116,616	\$176,871	\$278,479	\$65,000	\$65,000	\$65,000	\$0	0.00%
8699	All Other Local Revenue	\$1,491	\$0	\$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	\$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	\$4,691,988	(\$91,205)	(1.92%)
1103	Substitute Teacher Illness	\$6,946	\$7,525	\$7,816	\$4,368	\$11,938	\$12,767	\$12,767	\$0	0.00%
1116	Tchr Hourly/Daily/Subs Other	\$95,917	\$92,161	\$59,273	\$44,454	\$97,894	\$138,569	\$139,813	\$1,244	1.27%
1117	Teacher Stipend	\$48,122	\$49,390	\$55,503	\$44,660	\$11,112	\$69,151	\$69,151	\$0	0.00%
1202	Cert Pupil Support Monthly Salary	\$1,309,695	\$1,197,544	\$1,306,111	\$1,521,161	\$1,406,105	\$1,405,243	\$1,405,243	\$0	0.00%
1203	Cert Pupil Support/Subs	\$0	\$0	\$0	\$364	\$0	\$0	\$0	\$0	0.00%
1216	Hrly / Daily / Subs	\$0	\$979	\$210	\$270	\$0	\$0	\$0	\$0	0.00%
1217	Cert Pupil Support Stipend	\$3,000	\$0	\$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	\$593,927	\$0	0.00%
1350	Cash-in-Lieu of Benefits	\$4,408	\$4,927	\$12,165	\$14,138	\$0	\$0	\$0	\$0	0.00%
1902	Other Certificated Salaries	\$254,614	\$261,798	\$362,065	\$214,746	\$719,789	\$719,789	\$719,789	\$0	0.00%
1916	Other Hourly Certificated Salaries	\$13,132	\$2,151	\$11,283	\$0	\$19,900	\$19,900	\$19,900	\$0	0.00%
1917	Certificated Stipend	\$31,055	\$30,981	\$28,350	\$19,813	\$0	\$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	\$7,652,578	(\$89,961)	(1.18%)
CLASSIFIED SALARIES										
2102	Instructional Aides Monthly Salary	\$42,204	\$14,789	\$14,722	\$45,346	\$32,387	\$32,384	\$32,364	\$0	0.00%
2103	Instructional Aides Substitute	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instructional Aides Hrly/Daily/Sub Other	\$16,013	\$29,437	\$40,477	\$20,187	\$8,374	\$760	\$760	\$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	Second Interim Budget 2020-21 As of 1/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	% Variance
2117	Classified Stipends	\$0	\$0	\$0	\$40,964	\$74,681	\$100,022	\$100,022	\$0	0.00%
2146	Tutors - Hourly	\$57,232	\$54,322	\$65,279	\$57,913	\$57,686	\$90,086	\$90,086	\$0	0.00%
2150	Cash-in-Lieu of Benefits	\$12,344	\$6,784	\$5,861	\$3,612	\$5,607	\$5,607	\$5,607	\$0	0.00%
2182	Instructional Spec. Monthly Salary	\$110,573	\$89,558	\$82,557	\$64,276	\$99,161	\$103,229	\$103,229	\$0	0.00%
2186	Instructional Spec. Hourly	\$11,909	\$31,334	\$11,952	\$13,066	\$11,992	\$13,733	\$13,733	\$0	0.00%
2202	Classified Support Monthly Salary	\$1,040,451	\$1,047,754	\$1,070,724	\$1,125,723	\$1,180,476	\$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	\$16,207	\$0	0.00%
2212	Classified Support Overtime	\$2,232	\$268	\$644	\$0	\$3,160	\$3,160	\$3,160	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$23,902	\$18,032	\$12,132	\$22,828	\$22,759	\$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	\$41,816	\$0	0.00%
2302	Class Super & Admin Month Salary	\$283,945	\$294,270	\$307,550	\$198,078	\$222,387	\$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	\$185,226	\$0	0.00%
2412	Clerical Tech & Office Overtime	\$209	\$247	\$430	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$4,386	\$10,086	\$998	\$0	\$3,615	\$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	\$13,644	\$0	0.00%
2902	Other Classified Monthly Salary	\$420,137	\$369,008	\$386,607	\$234,804	\$264,021	\$260,402	\$260,402	\$0	0.00%
2912	Other Classified Overtime	\$321	\$0	\$61	\$214	\$904	\$904	\$904	\$0	0.00%
2916	Other Class Hrly/Daily Subs Other	\$15,330	\$25,537	\$6,683	\$12,769	\$7,232	\$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	0.00%
	Subtotal Classified Salaries	\$2,276,864	\$2,190,823	\$2,248,564	\$2,099,927	\$2,251,335	\$2,303,629	\$2,303,629	\$0	0.00%
	EMPLOYEE BENEFITS									
3101	State Tchrs' Ret Sys (STRS), Cert	\$428,618	\$685,297	\$905,151	\$1,142,389	\$1,203,129	\$1,223,784	\$1,209,255	(\$14,529)	(1.21%)
3102	State Tchrs' Ret Sys, (STRS) Class.	\$681	\$272	(\$35)	\$159	\$0	\$0	\$0	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$58,223	\$44,486	\$35,455	\$58,754	\$41,968	\$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	\$429,137	\$0	0.00%
3301	Medicare - Certificated	\$51,808	\$70,222	\$80,276	\$93,550	\$110,380	\$112,276	\$110,972	(\$1,304)	(1.18%)
3302	Medicare -Classified	\$31,480	\$30,243	\$31,078	\$26,809	\$32,822	\$35,047	\$35,047	\$0	0.00%
3311	OASDI/Medicare/Alt. Certif. Position	\$23,592	\$15,965	\$11,572	\$17,634	\$12,133	\$12,133	\$12,133	\$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	Second Interim Budget 2020-21 As of 1/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	Variance %
3312	OASDI/Medicare/Alt. Classif. Position	\$133,249	\$129,130	\$132,890	\$124,626	\$139,568	\$142,802	\$142,802	\$0	0.00%
3401	Health & Welfare - Certificated	\$323,503	\$428,070	\$428,172	\$511,173	\$700,314	\$681,847	\$671,847	(\$10,000)	(1.43%)
3402	Health & Welfare - Classified	\$340,411	\$311,410	\$296,964	\$270,043	\$304,055	\$294,445	\$294,445	\$0	0.00%
3501	State Unemployment Ins. Certif	\$2,231	\$3,022	\$3,280	\$1,413	\$4,419	\$4,496	\$4,444	(\$52)	(1.18%)
3502	State Unemployment Ins. Class	\$1,378	\$1,271	\$1,304	\$511	\$1,312	\$1,338	\$1,338	\$0	0.00%
3601	Workers' Comp. Ins. Certificated	\$78,825	\$106,830	\$121,244	\$142,393	\$156,044	\$158,725	\$156,881	(\$1,844)	(1.18%)
3602	Workers' Comp. Ins. Classified	\$46,617	\$44,930	\$46,095	\$43,118	\$46,145	\$47,064	\$47,064	\$0	0.00%
3701	Retiree Benefits - Certificated	\$101,675	\$104,010	\$119,170	\$76,210	\$69,256	\$70,435	\$69,625	(\$810)	(1.17%)
3702	Retiree Benefits - Classified	\$60,600	\$44,046	\$43,630	\$24,364	\$19,786	\$20,345	\$20,345	\$0	0.00%
	Subtotal Employee Benefits	\$1,951,929	\$2,312,251	\$2,608,561	\$2,886,101	\$3,272,144	\$3,275,842	\$3,247,303	(\$28,539)	(0.87%)
	BOOKS & SUPPLIES									
4200	Books & Other Ref. Materials	\$78,721	\$73,156	\$89,383	\$71,076	\$114,668	\$145,326	\$157,447	\$12,121	10.57%
4300	Materials and Supplies	\$273,983	\$307,280	\$465,826	\$327,077	\$391,885	\$401,170	\$402,170	\$1,000	0.26%
4350	Other Supplies	\$7,286	\$6,192	\$7,611	\$8,939	\$18,000	\$18,000	\$18,000	\$0	0.00%
4380	Unallocated	\$0	\$0	\$0	\$0	\$1,199,036	\$1,064,808	\$1,064,808	\$0	0.00%
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$0	\$593,344	\$579,344	(\$14,000)	0.00%
4400	Equipment \$500 to \$5,000	\$62,823	\$53,713	\$112,662	\$224,148	\$386,323	\$432,935	\$432,935	\$0	0.00%
	Subtotal Books & Supplies	\$422,813	\$440,341	\$675,482	\$631,240	\$2,109,912	\$2,655,583	\$2,654,704	(\$879)	(0.04%)
	SVC, OTHER OPERATING SUPPLIES									
5200	Travel and Conferences	\$41,771	\$35,591	\$44,415	\$39,461	\$36,500	\$65,500	\$65,500	\$0	0.00%
5300	Dues and Memberships	\$688	\$794	\$780	\$1,592	\$1,400	\$1,400	\$1,400	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$32,085	\$11,637	\$27,239	\$30,833	\$40,000	\$40,000	\$40,000	\$0	0.00%
5712	Central Printing - Xerox	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5751	Field Trips - Interfund	\$7,471	\$9,072	\$4,491	\$689	\$7,317	\$7,317	\$7,317	\$0	0.00%
5752	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$0	\$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	\$1,780,423	\$132,000	8.14%
5820	Outside Printing	\$6,619	\$6,999	\$7,088	\$6,649	\$9,000	\$9,000	\$9,000	\$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	Second Interim Budget 2020-21 As of 1/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	Variance %
5831	Audit Expense	\$6,900	\$7,100	\$8,800	\$5,300	\$11,000	\$11,000	\$11,000	\$0	0.00%
5910	Postage/Mailings	\$8,361	\$8,197	\$8,755	\$8,762	\$9,000	\$9,000	\$9,000	\$0	0.00%
5920	Cell Phone	\$4,568	\$5,849	\$5,756	\$5,913	\$6,500	\$6,500	\$6,500	\$0	0.00%
5950	Postage - Interfund	\$472	\$690	\$790	\$787	\$2,025	\$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	\$1,932,165	\$132,000	7.56%
	CAPITAL OUTLAY									
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$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	\$1,527,095	\$440	0.03%
7390	Indirect Costs - Interfund	\$0	\$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	\$1,527,095	\$440	0.03%
	TOTAL EXPENDITURES	\$11,072,104	\$12,688,705	\$14,180,408	\$15,261,498	\$18,473,049	\$19,304,413	\$19,317,474	\$13,061	0.07%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$14,700,990	\$17,608,324	\$17,201,521	\$17,192,416	\$14,511,651	\$13,680,287	\$13,667,226	(\$13,061)	(0.09%)
	OTHER FINANCING SOURCES AND USES									
	Interfund Transfers Out									
8980	Contribution from Unrestricted	\$0	\$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)	(\$14,669,800)	\$0	0.00%
8982	BSEP Direct Support	(\$395,051)	(\$373,335)	(\$388,695)	(\$567,882)	(\$580,000)	(\$580,000)	(\$580,000)	\$0	0.00%
8983	BSEP Substitute Compensation	(\$253,898)	(\$242,498)	(\$254,345)	(\$255,077)	(\$260,500)	(\$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)	(\$15,510,300)	\$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	Second Interim Budget 2020-21 As of 1/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	% Variance
	TOTAL OTHER FINANCING SOURCES AND USE	(\$15,126,021)	(\$14,153,869)	(\$14,620,580)	(\$15,052,738)	(\$15,510,300)	(\$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)	(\$1,843,074)	(\$13,061)	1.31%
	BEGINNING FUND BALANCE	\$3,650,363	\$3,225,332	\$6,679,788	\$9,260,729	\$11,400,407	\$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	\$9,557,333	(\$13,061)	(0.13%)
	Restricted to BSEP	\$2,439,388	\$5,875,110	\$8,396,699	\$10,490,980	\$9,382,258	\$8,525,953	\$8,512,500	(\$13,453)	(0.14%)
	Music, Site Personnel & Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Projects	\$0	\$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	\$1,044,833	\$392	0.04%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$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	Second Interim Budget 2020-21 As of 01/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	Variance %
REVENUE						
8621	Parcel Taxes	\$9,956,135	\$9,956,135	\$9,956,135	\$0	0.00%
8623	Parcel Tax Prior Year	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$9,956,135	\$9,956,135	\$9,956,135	\$0	0.00%
EXPENDITURES						
CERTIFICATED SALARIES						
1102	Teachers' Monthly Salaries	\$28,255	\$42,380	\$42,380	\$0	0.00%
1103	Substitute Teacher Illness	\$0	\$0	\$0	\$0	0.00%
1116	Tchr Hourly/Daily/Subs Other	\$0	\$0	\$0	\$0	0.00%
1117	Teacher Stipend	\$25,000	\$25,000	\$25,000	\$0	0.00%
1202	Cert Pupil Support Monthly Salary	\$0	\$0	\$0	\$0	0.00%
1216	Hrly / Daily / Subs	\$0	\$0	\$0	\$0	0.00%
1302	Cert Supervisor & Adm Monthly Salary	\$0	\$0	\$0	\$0	0.00%
1316	Adm. & Supv. Subs	\$0	\$0	\$0	\$0	0.00%
1317	Adm & Supv Stipend	\$0	\$0	\$0	\$0	0.00%
1902	Other Certificated Salaries	\$4,871,400	\$4,871,400	\$4,871,400	\$0	0.00%
1916	Other Hourly Certificated Salaries	\$0	\$0	\$0	\$0	0.00%
1917	Certificated Stipend	\$0	\$0	\$0	\$0	0.00%
	Subtotal Certificated Salaries	\$4,924,655	\$4,938,780	\$4,938,780	\$0	0.00%
CLASSIFIED SALARIES						
2102	Instructional Aides Monthly Salary	\$0	\$0	\$0	\$0	0.00%
2103	Instructional Aides Substitute	\$0	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$0	\$0	\$0	0.00%
2116	Instructional Aides Hrly/Daily/Sub Other	\$0	\$0	\$0	\$0	0.00%
2117	Classified Stipends	\$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	Second Interim Budget 2020-21 As of 01/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	% Variance
2146	Tutors - Hourly	\$0	\$0	\$0	\$0	0.00%
2182	Instructional Spec. Monthly Salary	\$0	\$0	\$0	\$0	0.00%
2186	Instructional Spec. Hourly	\$0	\$0	\$0	\$0	0.00%
2202	Classified Support Monthly Salary	\$0	\$0	\$0	\$0	0.00%
2203	Classified Support Subs	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support Overtime	\$0	\$0	\$0	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$0	\$0	\$0	\$0	0.00%
2302	Class Super & Admin Month Salary	\$7,060	\$89,278	\$89,278	\$0	0.00%
2316	Class Supv-Hrly/Daily	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$10,882	\$10,882	\$10,882	\$0	0.00%
2403	Clerical Tech & Office Sub	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Sub	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Overtime	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$0	\$0	\$0	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$1,302	\$1,302	\$1,302	\$0	0.00%
2902	Other Classified Monthly Salary	\$2,210,277	\$2,128,059	\$2,128,059	\$0	0.00%
2912	Other Classified Overtime	\$0	\$0	\$0	\$0	0.00%
2916	Other Class Hrly/Daily Subs Other	\$0	\$0	\$0	\$0	0.00%
2950	Cash-in-Lieu of Benefits	\$0	\$0	\$0	\$0	0.00%
	Subtotal Classified Salaries	\$2,229,521	\$2,229,521	\$2,229,521	\$0	0.00%
	EMPLOYEE BENEFITS					
3101	State Tchrs' Ret Sys (STRS), Cert	\$807,180	\$809,461	\$809,461	\$0	0.00%
3102	State Tchrs' Ret Sys, (STRS) Class.	\$391	\$391	\$391	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$11,362	\$11,362	\$11,362	\$0	0.00%
3202	Public Empl. Ret. Sys (PERS) Class.	\$400,402	\$400,402	\$400,402	\$0	0.00%
3301	Medicare - Certificated	\$73,104	\$73,309	\$73,309	\$0	0.00%
3302	Medicare - Classified	\$30,489	\$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	Second Interim Budget 2020-21 As of 01/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	Variance %
3311	OASDI/Medicare/Alt. Certif. Position	\$4,099	\$4,099	\$4,099	\$0	0.00%
3312	OASDI/Medicare/Alt. Classif. Position	\$129,707	\$129,707	\$129,707	\$0	0.00%
3401	Health & Welfare - Certificated	\$24,630	\$24,648	\$24,648	\$0	0.00%
3402	Health & Welfare - Classified	\$12,782	\$12,782	\$12,782	\$0	0.00%
3501	State Unemployment Ins. Certif	\$3,046	\$3,054	\$3,054	\$0	0.00%
3502	State Unemployment Ins. Class	\$1,231	\$1,231	\$1,231	\$0	0.00%
3601	Workers' Comp. Ins. Certificated	\$103,829	\$104,119	\$104,119	\$0	0.00%
3602	Workers' Comp. Ins. Classified	\$43,028	\$43,028	\$43,028	\$0	0.00%
3701	Retiree Benefits - Certificated	\$43,542	\$43,669	\$43,669	\$0	0.00%
3702	Retiree Benefits - Classified	\$18,655	\$18,655	\$18,655	\$0	0.00%
	Subtotal Employee Benefits	\$1,707,477	\$1,710,406	\$1,710,406	\$0	0.00%
	BOOKS & SUPPLIES					
4380	Unallocated	\$25,246	\$25,246	\$25,246	\$0	0.00%
4390	Carryover Funds	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$0	\$0	\$0	\$0	0.00%
	Subtotal Books & Supplies	\$25,246	\$25,246	\$25,246	\$0	0.00%
	SVC, OTHER OPERATING SUPPLIES					
5200	Travel and Conferences	\$0	\$0	\$0	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$295,001	\$277,947	\$277,947	\$0	0.00%
5831	Audit Expense	\$8,000	\$8,000	\$8,000	\$0	0.00%
	Subtotal Other Operating Supplies	\$303,001	\$285,947	\$285,947	\$0	0.00%
	CAPITAL OUTLAY					
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$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	Second Interim Budget 2020-21 As of 01/31/21	Second Interim Budget 2020/21 vs. First Interim Budget 2020/21	% Variance
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST					
7310	Direct Support Charges	\$0	\$0	\$0	\$0	0.00%
7340	Indirect costs	\$423,498	\$423,498	\$423,498	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$423,498	\$423,498	\$423,498	\$0	0.00%
	TOTAL EXPENDITURES	\$9,613,398	\$9,613,398	\$9,613,398	\$0	0.00%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$342,737	\$342,737	\$342,737	\$0	0.00%
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	0.00%
	ENDING FUND BALANCE	\$342,737	\$342,737	\$342,737	\$0	0.00%
	Restricted to BERRA	\$54,335	\$54,335	\$54,335	\$0	0.00%
	Economic Uncertainties 3.0%	\$288,402	\$288,402	\$288,402	\$0	0.00%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0

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	Audited 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	Second Interim Budget 2020-2021 As of 01/31/21	Second Interim vs. First Interim Budget 2020-2021	% Variance
	REVENUE									
8290	All other Federal Revenue	\$947,778	\$819,931	\$859,242	\$711,105	\$565,974	\$582,208	\$582,208	\$0	0.00%
8590	All other State Revenue	\$3,081,147	\$3,134,437	\$3,399,542	\$3,574,039	\$2,964,526	\$3,295,968	\$3,295,968	\$0	0.00%
8660	Interest	\$1,071	\$1,324	\$878	\$2,110	\$3,000	\$3,000	\$3,000	\$0	0.00%
8671	Adult Education Fees	\$204,716	\$206,009	\$188,894	\$176,525	\$119,000	\$119,000	\$119,000	\$0	0.00%
8699	All other Local Revenue	\$121,052	\$2,190	\$55,103	\$602	\$300	\$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	\$4,000,476	\$0	0.00%
	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	\$1,265,095	\$0	0.00%
1106	Hrly Extra Duty/Curr Dev/Adult	\$159,098	\$139,886	\$138,184	\$131,828	\$60,186	\$66,764	\$66,764	\$0	0.00%
1116	Teacher Hourly/Daily	\$261,619	\$242,976	\$212,708	\$203,060	\$82,959	\$82,959	\$82,959	\$0	0.00%
1117	Teachers Stipend	\$1,000	\$0	\$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	\$55,829	\$0	0.00%
1216	Hourly/Daily	\$49,501	\$51,798	\$47,745	\$46,923	\$32,157	\$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	\$9,101	\$0	0.00%
1302	Cert.Supvr/Admin Monthly Sal	\$259,472	\$254,628	\$259,123	\$263,429	\$270,959	\$270,959	\$270,959	\$0	0.00%
1306	Adm & Supvr Extra Duty	\$2,879	\$2,201	\$8,716	\$200	\$100	\$100	\$100	\$0	0.00%
1316	Adm & Supvr Subs	\$56,190	\$65,874	\$58,186	\$53,746	\$25,708	\$25,708	\$25,708	\$0	0.00%
1350	Cash in Lieu of Benefits	\$3,366	\$0	\$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	\$1,808,672	\$0	0.00%
	CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$39,551	\$44,194	\$44,504	\$70,169	\$118,787	\$118,787	\$118,787	\$0	0.00%
2116	Instr Aides Limited Duration	\$1,095	\$0	\$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	0.00%
2202	Class Support Monthly Salary	\$154,180	\$177,873	\$184,488	\$190,935	\$198,507	\$198,507	\$198,507	\$0	0.00%
2203	Class Support Substitutes	\$690	\$130	\$2,214	\$0	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support-Overtime	\$1,750	\$174	\$1,728	\$1,186	\$0	\$0	\$0	\$0	0.00%
2216	Class Support-Limited Term	\$14,998	\$7,405	\$6,132	\$4,216	\$0	\$0	\$0	\$0	0.00%
2250	Cash in Lieu of Benefits	\$11,140	\$6,639	\$3,715	\$5,533	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech/Office Staff Salary	\$387,423	\$298,741	\$331,581	\$338,803	\$356,529	\$356,529	\$356,529	\$0	0.00%
2412	Clerical Tech & Office Staff OT	\$9,501	\$11,932	\$22,427	\$12,564	\$0	\$0	\$0	\$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	Audited 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	Second Interim Budget 2020-2021 As of 01/31/21	Second Interim vs. First Interim Budget 2020-2021	% Variance
2416	Clerical Limited Term	\$0	\$7,988	\$356	\$447	\$0	\$0	\$0	\$0	0.00%
2450	Cash in Lieu of Benefits	\$11,225	\$14,616	\$14,840	\$14,753	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$693,562	\$648,244	\$705,712	\$729,515	\$673,823	\$764,933	\$764,933	\$0	0.00%
	EMPLOYEE BENEFITS									
3101	State Teachers Retire.Sys.Cert	\$209,003	\$249,669	\$358,058	\$322,459	\$252,051	\$283,196	\$283,196	\$0	0.00%
3201	Public Emp Ret Sys Cert	\$6,110	\$5,895	\$10,321	\$8,250	\$24,488	\$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	\$139,481	\$0	0.00%
3301	Medicare-Certificated	\$31,164	\$31,845	\$30,963	\$22,105	\$23,859	\$26,656	\$26,656	\$0	0.00%
3302	Medicare-Classified	\$9,313	\$8,903	\$9,761	\$9,166	\$9,770	\$11,090	\$11,090	\$0	0.00%
3311	FICA-Certificated	\$11,900	\$11,048	\$10,534	\$6,528	\$17,723	\$17,723	\$17,723	\$0	0.00%
3312	FICA-Classified	\$39,822	\$38,067	\$41,738	\$42,541	\$41,778	\$47,427	\$47,427	\$0	0.00%
3401	Health & Welfare Cert. Pos	\$103,936	\$124,136	\$122,605	\$97,040	\$87,887	\$87,187	\$87,187	\$0	0.00%
3402	Health & Welfare Class. Pos	\$114,253	\$106,479	\$110,100	\$110,780	\$118,219	\$118,219	\$118,219	\$0	0.00%
3501	State Unemployment Cert	\$1,301	\$1,328	\$1,287	\$528	\$939	\$1,052	\$1,052	\$0	0.00%
3502	State Unemployment Ins. Class	\$399	\$376	\$410	\$174	\$392	\$444	\$444	\$0	0.00%
3601	Workers Comp Cert	\$45,981	\$46,925	\$45,525	\$43,708	\$33,627	\$37,581	\$37,581	\$0	0.00%
3602	Workers Comp Class	\$14,218	\$13,289	\$14,491	\$14,955	\$13,813	\$15,681	\$15,681	\$0	0.00%
3701	Retiree Benefits-Cert	\$25,559	\$18,314	\$16,375	\$19,399	\$14,788	\$16,523	\$16,523	\$0	0.00%
3702	Retiree Benefits-Class.	\$16,479	\$11,559	\$12,247	\$8,433	\$6,064	\$6,064	\$6,064	\$0	0.00%
	Subtotal	\$704,754	\$745,089	\$914,055	\$817,931	\$784,879	\$832,812	\$832,812	\$0	0.00%
	BOOKS AND SUPPLIES									
4100	Apprv Texts/Core Curr-Materials									
4150	Textbooks for Resale	\$1,611	\$104	(\$606)	(\$204)	\$0	\$0	\$0	\$0	0.00%
4200	Books & Other Ref. Materials	\$10,325	\$17,524	\$3,947	\$11,459	\$11,500	\$11,500	\$11,500	\$0	0.00%
4300	Materials and Supplies	(\$2,883)	(\$2,238)	(\$2,478)	(\$400)	\$0	\$0	\$0	\$0	0.00%
4350	Other Supplies	\$93,088	\$75,570	\$58,444	\$67,669	\$69,555	\$69,555	\$69,555	\$0	0.00%
4380	UnallocatedExp/placeholder	\$0	\$0	\$0	\$0	\$50,000	\$44,000	\$41,000	(\$3,000)	-6.82%
4400	Equipment \$500-\$5000	\$633	\$46,744	\$47,498	\$13,842	\$1,500	\$1,500	\$1,500	\$0	0.00%
	Subtotal	\$102,774	\$137,704	\$106,805	\$92,366	\$132,555	\$126,555	\$123,555	(\$3,000)	-2.37%
	SERVICES AND OTHER OPERATING EXPENSES									

**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	Audited 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	Second Interim Budget 2020-2021 As of 01/31/21	Second Interim vs. First Interim Budget 2020-2021	% Variance
5200	Travel and Conference	\$8,483	\$18,929	\$21,431	\$7,051	\$6,300	\$6,300	\$6,300	\$0	0.00%
5300	Dues And Memberships	\$277	\$2,140	\$1,270	\$1,320	\$1,300	\$1,300	\$1,300	\$0	0.00%
5510	Water/Sewage	\$11,493	\$15,032	\$18,957	\$15,769	\$22,880	\$22,880	\$22,880	\$0	0.00%
5520	Natural Gas	\$24,404	\$19,514	\$26,215	\$13,048	\$10,500	\$10,500	\$10,500	\$0	0.00%
5540	Garbage	\$13,959	\$15,000	\$8,200	\$15,510	\$15,300	\$15,300	\$15,300	\$0	0.00%
5550	Electricity	\$61,914	\$53,857	\$43,837	\$39,912	\$51,000	\$51,000	\$51,000	\$0	0.00%
5570	Alarm Service	\$992	\$1,364	\$1,488	\$1,488	\$1,100	\$1,100	\$1,100	\$0	0.00%
5600	Rentals, Leases and Repairs	\$7,866	\$5,508	\$5,729	\$3,826	\$5,800	\$5,800	\$5,800	\$0	0.00%
5610	Rentals and Leases	\$0	\$2,450	\$2,050	\$1,860	\$3,900	\$3,900	\$3,900	\$0	0.00%
5620	Maintenance Contracts	\$15,268	\$23,585	\$28,349	\$22,474	\$36,000	\$36,000	\$36,000	\$0	0.00%
5751	Field Trips - Interfund	\$0	\$0	\$224	\$0	\$500	\$500	\$500	\$0	0.00%
5752	Central Printing-Xerox	\$6,000	\$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	\$79,755	\$0	0.00%
5820	Outside Printing	\$25,722	\$19,899	\$18,819	\$27,614	\$40,000	\$46,000	\$46,000	\$0	0.00%
5839	Bank Fees	\$1,493	\$6,613	\$10,864	\$15,265	\$9,000	\$9,000	\$9,000	\$0	0.00%
5910	Postage/Mailings	\$5,489	\$10,700	\$9,842	\$8,806	\$8,500	\$8,500	\$11,500	\$3,000	35.29%
5920	Cellphone	\$607	\$728	\$691	\$805	\$750	\$750	\$750	\$0	0.00%
5950	Postage-Interfund	\$208	\$295	\$190	\$196	\$170	\$170	\$170	\$0	0.00%
	Subtotal	\$270,441	\$283,721	\$286,116	\$256,267	\$298,755	\$304,755	\$307,755	\$3,000	0.98%
	CAPITAL OUTLAY OVER \$5,000									
6400	Equipment	\$7,295	\$0	\$7,295	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$7,295	\$0	\$7,295	\$0	\$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	\$148,478	(\$14,271)	-8.77%
	Subtotal	\$186,845	\$188,225	\$158,376	\$158,906	\$146,966	\$162,749	\$148,478	(\$14,271)	-8.77%
	TOTAL EXPENDITURES	\$4,208,662	\$4,292,095	\$4,399,075	\$4,180,749	\$3,652,800	\$4,000,476	\$3,986,205	(\$14,271)	-0.36%
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$147,101	(\$128,204)	\$104,584	\$283,631	\$0	\$0	\$14,271	\$14,271	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	Audited 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	Second Interim Budget 2020-2021 As of 01/31/21	Second Interim vs. First Interim Budget 2020-2021	% Variance
	OTHER FINANCING SOURCES/USES									
8919	Other Auth. Interfund Trans-in	\$100,000	\$70,000	\$60,000	\$0	\$0	\$0	\$0	\$0	0.00%
	NET INCREASE/DECREASE IN FUND BALANCE	\$247,101	(\$58,204)	\$164,584	\$283,631	\$0	\$0	\$14,271	\$14,271	0.00%
	BEGINNING FUND BALANCE	\$770,701	\$1,017,802	\$959,598	\$1,124,182	\$1,407,813	\$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	\$1,422,084	\$14,271	\$0

CHILD DEVELOPMENT

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	Second Interim Budget 2020-2021 As of 1/31/2021	Second Interim vs First Interim 2020- 2021	% Variance
REVENUE:											
	Child Nutrition Programs	8220	\$237,545	\$216,653	\$221,036	\$141,033	\$98,675	\$98,675	\$98,675	\$0	0.00%
	Other Federal Programs	8290	\$587,387	\$571,638	\$530,623	\$730,426	\$364,344	\$670,853	\$670,853	\$0	0.00%
	Prior Year Revenue	8295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Federal Revenues		\$824,932	\$788,291	\$751,659	\$871,459	\$463,019	\$769,528	\$769,528	\$0	0.00%
	Child Nutrition Programs	8520	\$11,709	\$10,659	\$10,978	\$6,366	\$4,360	\$4,360	\$4,360	\$0	0.00%
	Children's Centers Apportionment	8530	\$664,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Prior Year State Revenue	8599	\$5,869	\$0	\$345	\$0	\$0	\$0	\$0	\$0	0.00%
	All Other State Revenue	8590	\$2,712,139	\$3,995,933	\$4,210,056	\$4,272,930	\$3,015,576	\$3,623,561	\$3,623,561	\$0	0.00%
	Total State Revenues		\$3,394,472	\$4,006,592	\$4,221,379	\$4,279,296	\$3,019,936	\$3,627,921	\$3,627,921	\$0	0.00%
	Interest	8660	\$13	\$2,156	\$2,091	\$3,189	\$0	\$0	\$0	\$0	0.00%
	Children's Centers Fees	8673	\$379,831	\$279,460	\$465,093	\$420,229	\$254,000	\$254,000	\$254,000	\$0	0.00%
	Other Local Revenue	8699	\$777,188	\$421,549	\$384,708	\$354,668	\$333,450	\$699,601	\$761,786	\$62,185	8.89%
	Total Local Revenues		\$1,157,032	\$703,165	\$851,092	\$778,086	\$587,450	\$953,601	\$1,015,786	\$62,185	6.52%
	Subtotal Revenue		\$5,376,436	\$5,498,048	\$5,824,930	\$5,928,841	\$4,070,405	\$5,351,050	\$5,413,235	\$62,185	1.16%
	TOTAL REVENUE		\$5,376,436	\$5,498,048	\$5,824,930	\$5,928,841	\$4,070,405	\$5,351,050	\$5,413,235	\$62,185	1.16%
EXPENDITURES:											
	Teachers' Salaries & Subs	1102	\$1,299,561	\$1,245,514	\$1,209,801	\$1,192,359	\$1,295,252	\$1,294,989	\$1,233,100	(\$61,889)	(4.78%)
	Substitute Teachers Illness	1103	\$61,694	\$66,022	\$59,684	\$65,264	\$0	\$6,000	\$53,388	\$47,388	789.80%
	Non-Duty Days	1108	\$56,177	\$74,731	\$78,777	\$112,946	\$0	\$40,000	\$50,000	\$10,000	25.00%
	Teachers Hourly/daily/subs	1116	\$228,616	\$185,908	\$175,017	\$213,206	\$45,000	\$78,313	\$96,492	\$18,179	23.21%
	Teacher Stipend	1117	\$31,338	\$27,907	\$25,212	\$27,200	\$25,000	\$30,000	\$48,400	\$18,400	61.33%
	Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Supervisors' Salaries	1302	\$365,462	\$364,366	\$340,401	\$331,451	\$304,387	\$342,116	\$342,116	\$0	0.00%
	Admn & Spvrst Sick Leave	1303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Admn & Spvrst Subs	1316	\$43,033	\$0	\$12,710	\$10,260	\$0	\$0	\$0	\$0	0.00%
	Cash In-Lieu	1350	\$8,646	\$11,189	\$12,304	\$11,064	\$0	\$11,000	\$11,000	\$0	0.00%
	Total Certificated		\$2,094,527	\$1,975,637	\$1,913,906	\$1,943,750	\$1,669,639	\$1,802,418	\$1,834,496	\$32,078	1.78%
	Instructional Aides' Salaries	2102	\$860,977	\$850,390	\$815,318	\$889,242	\$608,466	\$970,203	\$1,011,703	\$41,500	4.28%
	Instructional Aides' Substitute	2103	\$186,302	\$136,843	\$183,452	\$120,456	\$0	\$4,000	\$4,000	\$0	0.00%
	Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Class Support Hrly/Daily subs	2116	\$142,208	\$146,931	\$134,040	\$146,962	\$0	\$46,456	\$49,456	\$3,000	6.46%
	Stipend	2117	\$24,400	\$21,102	\$20,202	\$20,800	\$20,000	\$50,000	\$50,000	\$0	0.00%
	Cash In-Lieu	2150	\$40,810	\$37,592	\$20,185	\$26,107	\$0	\$29,371	\$33,143	\$3,772	12.84%
	Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Classified Support Monthly Sal	2202	\$102,868	\$101,956	\$66,262	\$69,869	\$71,201	\$71,201	\$75,201	\$4,000	5.62%
	Classified Support Overtime	2212	\$14,192	\$16,075	\$16,730	\$27,325	\$0	\$0	\$0	\$0	0.00%
	Class Support Hrly/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Cash In-Lieu of Benefits	2250	\$0	\$0	\$0	\$1,845	\$0	\$3,500	\$3,500	\$0	0.00%
	Class Spvrst & Admn Monthly Sal	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Clerical/ Office Salaries	2300/2402	\$162,927	\$203,354	\$182,136	\$194,349	\$214,484	\$202,295	\$240,895	\$38,600	19.08%

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	Second Interim Budget 2020-2021 As of 1/31/2021	Second Interim vs First Interim 2020- 2021	% Variance
Clerical Tech/Office Sub.	2403	\$17,463	\$6,973	\$7,807	\$3,177	\$0	\$0	\$0	\$0	0.00%
Clerical Tech/ Office Overtime	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2416	\$16,910	\$2,909	\$9,518	\$5,098	\$0	\$1,000	\$1,000	\$0	0.00%
Cash In-Lieu	2450	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Classified		\$1,570,075	\$1,524,125	\$1,455,650	\$1,513,230	\$914,151	\$1,378,026	\$1,468,898	\$90,872	6.59%
STRS Instructional	3101	\$299,848	\$345,241	\$488,523	\$411,515	\$246,937	\$260,945	\$227,840	(\$33,105)	(12.69%)
STRS Non-instructional	3102	\$7,265	\$9,136	\$11,704	\$12,015	\$6,209	\$6,209	\$6,209	\$0	0.00%
PERS Instructional	3201	\$40,400	\$45,483	\$67,662	\$77,130	\$87,173	\$74,627	\$72,277	(\$2,350)	(3.15%)
PERS Non-instructional	3202	\$171,731	\$191,529	\$292,660	\$254,695	\$189,123	\$252,354	\$271,335	\$18,981	7.52%
OASDI Instructional	3311	\$17,153	\$17,660	\$21,898	\$23,487	\$12,333	\$22,998	\$23,676	\$678	2.95%
OASDI Non-instructional	3312	\$90,049	\$86,532	\$83,688	\$88,143	\$56,281	\$78,170	\$83,416	\$5,246	6.71%
Medicare Instructional	3301	\$28,172	\$27,210	\$27,080	\$20,830	\$23,848	\$29,224	\$29,668	\$444	1.52%
Medicare Non-instructional	3302	\$21,656	\$20,840	\$20,176	\$17,013	\$13,696	\$18,848	\$21,554	\$2,706	14.36%
H & W - Cert Pos	3401	\$161,847	\$178,549	\$185,959	\$172,367	\$188,422	\$209,289	\$175,289	(\$34,000)	(16.25%)
H & W- Classif	3402	\$311,304	\$298,647	\$283,849	\$256,518	\$225,512	\$254,283	\$277,314	\$23,031	9.06%
Dental Recapture - Certificated	3403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified	3404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certif	3501	\$1,217	\$1,151	\$1,137	\$534	\$954	\$954	\$971	\$17	1.78%
SUI - Classif	3502	\$911	\$884	\$852	\$435	\$552	\$544	\$544	\$0	0.00%
Workers Comp - Certif	3601	\$41,443	\$40,670	\$40,182	\$39,847	\$33,717	\$39,123	\$39,865	\$742	1.90%
Workers Comp- Classif	3602	\$32,188	\$31,254	\$30,111	\$31,024	\$30,111	\$24,902	\$28,473	\$3,571	14.34%
Retiree Benefits, Certif	3701	\$47,244	\$37,092	\$34,225	\$22,755	\$15,348	\$17,225	\$17,331	\$106	0.62%
Retiree Benefits, Classif	3702	\$32,316	\$26,342	\$22,673	\$16,736	\$11,076	\$12,576	\$12,576	\$0	0.00%
PERS Reduction, Certificated	3801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Benefits		\$1,304,744	\$1,358,220	\$1,592,359	\$1,445,044	\$1,084,153	\$1,302,271	\$1,288,338	(\$13,933)	(1.07%)
Instructional Materials & Supplies	4300	\$36,076	\$24,225	\$7,205	\$17,851	\$0	\$58,973	\$77,973	\$19,000	32.22%
Other Supplies	4350	\$44,363	\$21,605	\$35,344	\$28,752	\$6,615	\$114,000	\$87,000	(\$27,000)	(23.66%)
Unallocated exp. / placeholder	4380	\$0	\$0	\$0	\$0	\$0	\$151,985	\$103,322	(\$48,663)	(32.02%)
Carry over funds	4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$3,897	\$0	\$0	\$14,323	\$0	\$14,000	\$50,000	\$36,000	257.14%
Food Supplies	4710	\$11,204	\$9,187	\$16,419	\$9,864	\$0	\$0	\$0	\$0	0.00%
Total Books & Supplies		\$95,540	\$55,017	\$58,968	\$70,790	\$6,615	\$338,958	\$318,295	(\$20,663)	(6.10%)
Consultants	5100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Travel & Conferences	5200	\$8,845	\$0	\$120	\$393	\$0	\$0	\$0	\$0	0.00%
Travel / Training	5220/5230	\$0	\$0	\$103	\$692	\$0	\$0	\$0	\$0	0.00%
Dues & Memberships	5300	\$7,260	\$3,388	\$0	\$3,388	\$0	\$0	\$0	\$0	0.00%
Rentals, Leases & Repairs	5600	\$0	\$0	\$0	\$0	\$0	\$500	\$500	\$0	0.00%
Maintenance Contracts	5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$0	\$1,606	\$1,002	\$0	\$0	\$0	\$0	\$0	0.00%
Central Printing - Xerox	5752	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
Offsite Printing - Copies	5753	\$8,400	\$6,400	\$6,400	\$0	\$0	\$0	\$0	\$0	0.00%
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Tsr - Food Service	5755	\$420,742	\$407,762	\$447,824	\$263,504	\$185,957	\$185,957	\$185,957	\$0	0.00%
Professional Consultant Svcs.	5800	\$114,545	\$44,429	\$52,575	\$31,844	\$17,210	\$104,982	\$66,182	(\$38,800)	(36.96%)
Bank Fees	5839	\$3,009	\$0	\$3,352	\$4,276	\$0	\$0	\$0	\$0	0.00%
Postage/Mailings	5910	\$0	\$47	\$1,283	\$2,115	\$0	\$0	\$0	\$0	0.00%
Cell Phone	5920	\$1,209	\$665	\$1,283	\$2,115	\$0	\$1,728	\$9,328	\$7,600	439.81%
Postage - Interfund	5950	\$458	\$342	\$178	\$95	\$0	\$0	\$0	\$0	0.00%
Total Other Services		\$562,468	\$464,639	\$512,837	\$326,307	\$204,167	\$294,167	\$262,967	(\$31,200)	(10.61%)

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	Second Interim Budget 2020-2021 As of 1/31/2021	Second Interim vs First Interim 2020- 2021	% Variance
Sites & Improvement of sites Buildings & Improvement of Bldgs. Equipment	6100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	6200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	6400	\$0	\$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	\$261,365	\$191,680	\$235,210	\$240,241	\$5,031	2.14%
TOTAL EXPENDITURES		\$5,944,016	\$5,669,038	\$5,822,840	\$5,560,486	\$4,070,405	\$5,351,050	\$5,413,235	\$62,185	1.16%
OTHER FINANCING SOURCES / USES: Other Auth. Interfund Transactions Contributions From Unrestricted Res Other Auth. Interfund Trans. Out Total Other Financing Sources / Uses	8919	\$569,304	\$164,171	\$0	\$459,450	\$0	\$0	\$0	\$0	0.00%
	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	7619	(\$128,974)	\$0	\$0	(\$459,450)	\$0	\$0	\$0	\$0	0.00%
	Total Other Financing Sources / Uses		\$440,330	\$164,171	\$0	\$0	\$0	\$0	\$0	\$0
Excess/ (deficiency) of Revenue over Expenditures		(\$127,250)	(\$6,819)	\$2,090	\$368,355	\$0	\$0	\$0	\$0	0.00%
BEGINNING BALANCE		\$164,158	\$36,907	\$30,088	\$32,178	\$40,533	\$400,533	\$400,533	\$0	0.00%
Audit Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ENDING BALANCE		\$36,908	\$30,088	\$32,178	\$400,533	\$40,533	\$400,533	\$400,533	\$0	0.00%

NUTRITION

SERVICES

(CAFETERIA
FUND)

72

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 Governor's 2021-22 Proposed Budget presented in January, 2021.

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.

The LCFF continues with full funding in fiscal year 2021-22 with a 3.84% Cost of Living Adjustment (COLA). This COLA represents the 2020-21 unfunded statutory COLA of 2.31% compounded with the 2021-22 estimated statutory COLA of 1.50%. The 3.84% COLA applies only to LCFF funding. Other state programs will receive the statutory COLA of 1.5%. This increases the District's LCFF funding in 2021-22 to \$95.7million.

The Governor's budget proposal does not include an ADA formal hold harmless provision for 2020-21, protecting District's from a reduction in ADA. Even though the projected ADA is 8766 the district will be using the higher prior year ADA of 9,155 and not the projected ADA of 8,766.

The District's Unduplicated Pupil Count, has been on a steady decline since 2013-14. As discussed in the narrative, for 2021-22 the District is projecting a further reduction of 7% or 192 students which results in a reduction in supplemental funding of \$312,953. The total reduction in supplemental funding over two years is \$466,088.

Based on the assumptions for COLA, ADA and UPP, base funding is estimated to be \$91.0 million, supplemental funding is estimated to be \$4.8 million for total LCFF funding of \$95.8 million.

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. The District expects additional Federal funding for Coronavirus relief. Federal revenue will be updated when more details are available.

STATE

Eligible state funding will receive a 1.5% COLA in 2021-22. On March 5, 2021, Governor Newsom signed AB 86 providing one-time funding of \$2.0 billion for school reopening and \$4.6 billion for expanded learning time and academic intervention. The District estimates the its share of one-time AB 86 funding will be \$9.5 million.

Lottery Revenue is calculated based on a per ADA rate 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 \$32.66 per TK-8 ADA and \$62.87 per 9-12 ADA.

LOCAL

The District estimates partial restoration of lease and rental revenue lost in the prior year due to COVID.

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 \$.9 million in additional expenditures.

The FY 2020-21 Unrestricted General Fund Budget restores one-time reductions in salaries and benefits costs of \$.8 million. Overall Salaries do not include a negotiated salary increase. Employer rates for STRS and PERS are projected to decrease by 0.23% and increased by 2.30%, respectively for a net pension cost increase of \$.2 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 \$463 to \$1,2281 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 provides the Budget Assumptions for inflation in the Dartboard. A California Price Index (CPI) of 1.57% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures. No inflation factor was projected in the per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

CONTRIBUTIONS TO OTHER FUNDS AND PROGRAMS

In 2020-21 there was a one-time contribution of \$3.2 million from Fund 20, which has been eliminated in 2021-22.

The contribution to Nutrition Services has been reduced as operations are expected to return to a normal level in 2021-22.

The \$1.0 million one-time contribution to Special Education in 2020-21 has been eliminated in 2021-22. The contribution was primarily due to mental health services provided in 2019-20 and paid in 2020-21.

PROJECTED ENDING FUND BALANCE

The **Unrestricted General Fund 01** is deficit spending by \$1.7 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 \$1.4 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)

The LCFF continues with full funding in Fiscal year 2022-23. Revenue is based on a blended Cost of Living Adjustment of 2.11%. The blended COLA is the result of a significant difference between the COLA forecasted by the Department of Finance and School Services of California, 2.98% and 1.28% respectively. Despite the increased COLA, funding is projected to decrease by \$4.4 million from \$95.8 million to \$91.4 million, due to a projected reduction in ADA. The reduction is the result of the ADA “cliff” in 2022-23 where the calculation will be based on ADA of 8,766 rather than 9,155 used in 2021-21 based on the higher of current year or prior year ADA.

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 2.08% and 3.30%, respectively for a net pension cost increase of \$1.5 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 1.82% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures.

In order to balance the budget in 2020-23, we estimate it will be necessary to reduce expenses by \$9.0 million or offset the amount with increased revenue in order to maintain a positive fund balance.

PROJECTED ENDING FUND BALANCE

Unrestricted General Fund 01 is projecting a deficit of \$.2 million after significant reductions in expenses. The 3% State reserve requirement is fully funded by Fund 17. The beginning fund balance is \$1.4 million and the projected ending fund balance is \$1.2 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 Second 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	90,959,799	637,848	91,597,647	86,913,339	637,848	87,551,187
Supplemental LCFF Funding		4,991,564	-	4,991,564	4,875,298	-	4,875,298	4,487,432	-	4,487,432
Total LCFF Funding		92,824,533	637,848	93,462,381	95,835,097	637,848	96,472,945	91,400,771	637,848	92,038,619
Federal Revenues		0	9,402,905	9,402,905	0	9,402,905	9,402,905	0	9,402,905	9,402,905
Other State Revenues		1,856,834	5,508,030	7,364,864	1,856,834	5,508,030	7,364,864	1,856,834	5,508,030	7,364,864
Local Revenues		2,380,262	8,690,102	11,070,364	2,680,262	8,690,102	11,370,364	2,680,262	8,690,102	11,370,364
TOTAL REVENUES		97,061,629	24,238,885	121,300,514	100,372,193	24,238,885	124,611,078	95,937,867	24,238,885	120,176,752
EXPENDITURES										
Certificated Salaries		47,918,884	11,267,355	59,186,239	48,572,714	11,380,029	59,952,742	49,058,441	11,493,829	60,552,270
Classified Salaries		14,529,026	8,137,408	22,666,434	15,535,761	8,353,863	23,889,624	15,949,012	8,576,076	24,525,088
Benefits		19,878,746	6,657,836	26,536,582	20,952,951	6,936,726	27,889,677	22,793,502	7,576,921	30,370,423
Books and Supplies		1,639,903	4,221,193	5,861,096	1,682,749	5,114,070	6,796,820	1,713,376	4,767,828	6,481,204
Services and Other Operating Exp.		9,246,088	19,155,347	28,401,435	9,079,229	18,206,571	27,285,800	9,244,471	16,973,917	26,218,387
Capital Outlay		58,450	0	58,450	59,368	214,457	273,825	60,448	199,937	260,385
Other Outgo		0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs		(3,277,371)	476,094	(2,801,277)	(3,321,197)	(946,806)	(4,268,003)	(3,227,689)	(1,057,084)	(4,284,773)
Budget Adjustments					0	0	0	(9,000,000)	0	(9,000,000)
TOTAL EXPENDITURES		89,993,726	49,915,233	139,908,959	92,561,575	49,258,909	141,820,484	86,591,561	48,531,424	135,122,985
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES		7,067,903	(25,676,348)	(18,608,445)	7,810,618	(25,020,024)	(17,209,406)	9,346,306	(24,292,539)	(14,946,233)
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		(9,732,239)	25,242,539	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		(8,052,747)	25,242,539	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		(984,844)	(433,809)	(1,418,653)	(1,736,753)	(777,485)	(2,514,238)	(201,065)	(50,000)	(251,065)
Beginning Fund Balance		4,142,823	1,311,295	5,454,118	3,157,979	877,486	4,035,465	1,421,226	100,001	1,521,227
Ending Fund Balance		3,157,979	877,486	4,035,465	1,421,226	100,001	1,521,227	1,220,161	50,001	1,270,162

MULTI-YEAR PROJECTIONS
 Berkeley Unified School District
 FY 2020-21 Second 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%	(143,471)		(143,471)	(119,050)		(119,050)	(331,773)		(331,773)
Legally restricted	-	877,486	877,486	-	100,001	100,001	-	50,001	50,001
Unappropriated Fund Balance	2,401,450		2,401,450	640,276		640,276	651,934		651,934
Ending Fund Balance	3,157,979	877,486	4,035,465	1,421,226	100,001	1,521,227	1,220,161	50,001	1,270,162

Summary of Other Sources and Uses

Fund 01 Only - Not including Parcel Tax Funds

FY 2020-21 Second Interim

Fund 01 Only - Not including Parcel Tax Funds	2020-21			2021-22			2022-23		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
OTHER SOURCES & (USES):									
INTERFUND TRANSFERS IN									
From Fund 20 - Post Employment Benefits	3,200,000		3,200,000						
TOTAL INTERFUND TRANSFERS IN	3,200,000		3,200,000						
INTERFUND TRANSFERS									
To Fund 67 - Self Insurance	(215,132)		(215,132)	(215,132)		(215,132)	(215,132)		(215,132)
To Fund 13 - Cafeteria Fund	(1,305,376)		(1,305,376)	(600,000)		(600,000)	(600,000)		(600,000)
TOTAL INTERFUND TRANSFERS OUT	(1,520,508)		(1,520,508)	(815,132)	0	(815,132)	(815,132)	0	(815,132)
CONTRIBUTIONS:									
Contributions In	15,510,300		15,510,300	15,510,300		15,510,300	15,510,300		15,510,300
BSEP Contribution									
Contributions Out	(25,242,539)	25,242,539	-	(24,242,539)	24,242,539	-	(24,242,539)	24,242,539	-
Special Ed									
NET CONTRIBUTIONS	(9,732,239)	25,242,539	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	(8,052,747)	25,242,539	17,189,792	(9,547,371)	24,242,539	14,695,168	(9,547,371)	24,242,539	14,695,168

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2020-21 Second 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	90,959,799	637,848	91,597,647	86,913,339	637,848	87,551,187
Supplemental LCFF Funding	4,991,564	-	4,991,564	4,875,298	-	4,875,298	4,487,432	-	4,487,432
Total LCFF Funding	92,824,533	637,848	93,462,381	95,835,097	637,848	96,472,945	91,400,771	637,848	92,038,619
Federal Revenues	0	9,402,905	9,402,905	0	9,402,905	9,402,905	0	9,402,905	9,402,905
Other State Revenues	1,856,834	5,508,030	7,364,864	1,856,834	5,508,030	7,364,864	1,856,834	5,508,030	7,364,864
Local Revenues	52,513,097	8,690,102	61,203,199	54,788,657	8,690,102	63,478,759	56,534,153	8,690,102	65,224,255
TOTAL REVENUES	147,194,464	24,238,885	171,433,349	152,480,588	24,238,885	176,719,473	149,791,758	24,238,885	174,030,643
EXPENDITURES									
Certificated Salaries	60,510,242	11,267,355	71,777,597	61,289,985	11,380,029	72,670,014	61,902,885	11,493,829	73,396,714
Classified Salaries	19,992,046	10,527,912	30,519,958	21,144,097	10,807,954	31,952,052	21,706,530	11,095,446	32,801,976
Benefits	25,252,806	7,661,402	32,914,208	26,951,722	8,023,431	34,975,153	29,163,715	8,775,672	37,939,387
Books and Supplies	4,442,929	4,722,693	9,165,622	4,250,196	5,628,459	9,878,655	4,284,659	5,238,005	9,522,664
Services and Other Operating Exp.	11,909,025	20,268,847	32,177,872	11,803,983	18,972,649	30,776,632	12,067,750	17,826,086	29,893,836
Capital Outlay	58,450	104,424	162,874	59,368	214,457	273,825	60,448	199,937	260,385
Other Outgo	0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs	(992,263)	476,094	(516,169)	(1,031,896)	(946,806)	(1,978,702)	(921,618)	(1,057,084)	(1,978,702)
Budget Adjustments				0		0	(9,000,000)		(9,000,000)
TOTAL EXPENDITURES	121,173,235	55,028,727	176,201,962	124,467,456	54,080,172	178,547,628	119,264,370	53,571,890	172,836,261
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,021,229	(30,789,842)	(4,768,613)	28,013,132	(29,841,287)	(1,828,155)	30,527,387	(29,333,005)	1,194,382
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	(30,356,033)	30,356,033	0	(29,063,802)	29,063,802	0	(29,283,006)	29,283,006	0
TOTAL OTHER SOURCES & USES	(28,676,541)	30,356,033	1,679,492	(29,878,934)	29,063,802	(815,132)	(30,098,138)	29,283,006	(815,132)
CHANGE TO FUND BALANCE	(2,655,312)	(433,809)	(3,089,121)	(1,865,802)	(777,485)	(2,643,287)	429,249	(49,999)	379,250
Beginning Fund Balance	16,847,477	1,311,295	18,158,772	14,192,165	877,486	15,069,651	12,326,363	100,001	12,426,364
Ending Fund Balance	14,192,165	877,486	15,069,651	12,326,363	100,001	12,426,364	12,755,612	50,001	12,805,613

Components of Ending Fund Balance

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2020-21 Second 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	9,480,087		9,480,087	9,338,013		9,338,013	9,938,744		9,938,744
Supplemental Grant LCAP	800,000		800,000	800,000		800,000	800,000		800,000
Economic Uncertainties - 3%	1,410,628		1,410,628	1,448,074		1,448,074	1,264,934		1,264,934
Legally restricted		877,486	877,486		100,001	100,001		50,001	50,001
Unappropriated Fund Balance	2,401,450	-	2,401,450	640,276	-	640,276	651,934	-	651,934
Ending Fund Balance	14,192,165	877,486	15,069,651	12,326,363	100,001	12,426,364	12,755,612	50,001	12,805,613

SACS

SOFTWARE

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
Form	Description				
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				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Liz Karam Telephone: 510-644-8915
Title: Director 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 first interim.		X

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

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

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

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

Description	Resource Codes	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	85,479,211.00	48,816,681.54	92,824,533.00	7,345,322.00	8.6%
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	1,903,443.00	875,246.26	1,856,834.00	(46,609.00)	-2.4%
4) Other Local Revenue		8600-8799	52,677,753.00	52,677,753.00	27,103,694.81	52,513,097.00	(164,656.00)	-0.3%
5) TOTAL, REVENUES			140,060,407.00	140,060,407.00	76,795,622.61	147,194,464.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,492,654.00	59,492,654.00	30,189,778.90	60,510,242.00	(1,017,588.00)	-1.7%
2) Classified Salaries		2000-2999	19,410,748.00	19,410,748.00	10,741,237.55	19,992,046.00	(581,298.00)	-3.0%
3) Employee Benefits		3000-3999	25,206,961.00	25,206,961.00	12,733,785.15	25,252,806.00	(45,845.00)	-0.2%
4) Books and Supplies		4000-4999	3,727,767.00	3,727,767.00	588,709.08	4,442,929.00	(715,162.00)	-19.2%
5) Services and Other Operating Expenditures		5000-5999	12,114,730.00	12,114,730.00	5,408,090.47	11,909,025.00	205,705.00	1.7%
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	(24.00)	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(835,130.00)	(835,130.00)	0.00	(992,263.00)	157,133.00	-18.8%
9) TOTAL, EXPENDITURES			119,176,180.00	119,176,180.00	59,661,610.31	121,173,235.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,884,227.00	20,884,227.00	17,134,012.30	26,021,229.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,300,000.00	6,300,000.00	0.00	3,200,000.00	(3,100,000.00)	-49.2%
b) Transfers Out		7600-7629	666,659.00	666,659.00	800,000.00	1,520,508.00	(853,849.00)	-128.1%
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)	(28,411,905.00)	(0.32)	(30,356,033.00)	(1,944,128.00)	6.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,778,564.00)	(22,778,564.00)	(800,000.32)	(28,676,541.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,894,337.00)	(1,894,337.00)	16,334,011.98	(2,655,312.00)		
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	14,953,140.27		14,192,165.27		
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	7,627,929.00		10,280,087.00		
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		3,371,515.01				
Parcel Taxes	1100	9780		3,456,413.99				
Supplemental Grant - LCAP	0000	9780				800,000.00		
Parcel Taxes	0000	9780				4,544,243.74		
Parcel Taxes	1100	9780				4,935,843.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		2,964,727.00		
Unassigned/Unappropriated Amount		9790	7,225,211.27	7,225,211.27		847,351.27		

Description	Resource Codes	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	33,022,680.00	22,413,038.00	38,814,749.00	5,792,069.00	17.5%
Education Protection Account State Aid - Current Year		8012	5,716,490.00	5,716,490.00	2,828,547.00	1,885,132.00	(3,831,358.00)	-67.0%
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	212,781.00	179.00	0.1%
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	0.00	(15.00)	-100.0%
County & District Taxes Secured Roll Taxes		8041	35,401,684.00	35,401,684.00	21,125,041.72	38,053,323.00	2,651,639.00	7.5%
Unsecured Roll Taxes		8042	2,337,419.00	2,337,419.00	1,599,300.50	2,491,280.00	153,861.00	6.6%
Prior Years' Taxes		8043	(359,035.00)	(359,035.00)	32,395.81	(161,744.00)	197,291.00	-55.0%
Supplemental Taxes		8044	858,446.00	858,446.00	550,952.19	933,403.00	74,957.00	8.7%
Education Revenue Augmentation Fund (ERAF)		8045	7,833,361.00	7,833,361.00	0.00	10,155,463.00	2,322,102.00	29.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	455,549.00	455,549.00	267,406.32	440,146.00	(15,403.00)	-3.4%
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	85,479,211.00	48,816,681.54	92,824,533.00	7,345,322.00	8.6%
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	85,479,211.00	48,816,681.54	92,824,533.00	7,345,322.00	8.6%
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						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,506,243.00	478,644.26	1,459,634.00	(46,609.00)	-3.1%
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	1,903,443.00	875,246.26	1,856,834.00	(46,609.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	25,984,534.57	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	54,081.39	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	300,918.00	34,347.92	50,000.00	(250,918.00)	-83.4%
Interest		8660	307,000.00	307,000.00	122,525.53	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	1,804,000.00	904,555.14	1,890,262.00	86,262.00	4.8%
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	52,677,753.00	27,103,694.81	52,513,097.00	(164,656.00)	-0.3%
TOTAL, REVENUES			140,060,407.00	140,060,407.00	76,795,622.61	147,194,464.00	7,134,057.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	46,985,097.00	46,985,097.00	24,755,748.54	46,157,978.00	827,119.00	1.8%
Certificated Pupil Support Salaries		1200	3,272,005.00	3,272,005.00	1,746,698.52	3,168,762.00	103,243.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,378,871.00	5,378,871.00	3,343,894.08	5,378,858.00	13.00	0.0%
Other Certificated Salaries		1900	3,856,681.00	3,856,681.00	343,437.76	5,804,644.00	(1,947,963.00)	-50.5%
TOTAL, CERTIFICATED SALARIES			59,492,654.00	59,492,654.00	30,189,778.90	60,510,242.00	(1,017,588.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,228,320.00	1,228,320.00	752,375.44	1,289,545.00	(61,225.00)	-5.0%
Classified Support Salaries		2200	8,666,704.00	8,666,704.00	4,837,293.13	8,172,146.00	494,558.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	2,442,383.00	2,442,383.00	1,621,307.88	2,556,703.00	(114,320.00)	-4.7%
Clerical, Technical and Office Salaries		2400	5,103,853.00	5,103,853.00	2,821,242.25	4,556,526.00	547,327.00	10.7%
Other Classified Salaries		2900	1,969,488.00	1,969,488.00	709,018.85	3,417,126.00	(1,447,638.00)	-73.5%
TOTAL, CLASSIFIED SALARIES			19,410,748.00	19,410,748.00	10,741,237.55	19,992,046.00	(581,298.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,871,111.00	9,871,111.00	5,125,680.08	9,783,537.00	87,574.00	0.9%
PERS		3201-3202	4,003,426.00	4,003,426.00	2,152,103.07	4,071,264.00	(67,838.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	2,517,584.00	2,517,584.00	1,239,908.46	2,506,955.00	10,629.00	0.4%
Health and Welfare Benefits		3401-3402	7,260,489.00	7,260,489.00	3,007,226.43	6,460,467.00	800,022.00	11.0%
Unemployment Insurance		3501-3502	48,816.00	48,816.00	197.69	47,313.00	1,503.00	3.1%
Workers' Compensation		3601-3602	1,694,837.00	1,694,837.00	839,689.43	1,684,389.00	10,448.00	0.6%
OPEB, Allocated		3701-3702	704,124.00	704,124.00	368,979.99	698,881.00	5,243.00	0.7%
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)	(893,426.00)	0.00	0.00	(893,426.00)	100.0%
TOTAL, EMPLOYEE BENEFITS			25,206,961.00	25,206,961.00	12,733,785.15	25,252,806.00	(45,845.00)	-0.2%
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	115,913.00	23,611.11	158,692.00	(42,779.00)	-36.9%
Materials and Supplies		4300	3,080,634.00	3,080,634.00	390,967.20	3,579,403.00	(498,769.00)	-16.2%
Noncapitalized Equipment		4400	527,504.00	527,504.00	174,130.77	701,118.00	(173,614.00)	-32.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,727,767.00	3,727,767.00	588,709.08	4,442,929.00	(715,162.00)	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	52,000.00	(52,000.00)	New
Travel and Conferences		5200	89,868.00	89,868.00	21,640.82	149,560.00	(59,692.00)	-66.4%
Dues and Memberships		5300	47,874.00	47,874.00	31,934.00	60,344.00	(12,470.00)	-26.0%
Insurance		5400-5450	877,000.00	877,000.00	1,004,068.00	1,004,068.00	(127,068.00)	-14.5%
Operations and Housekeeping Services		5500	2,777,982.00	2,777,982.00	1,565,716.11	2,777,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,653,236.00	1,653,236.00	710,319.95	1,578,106.00	75,130.00	4.5%
Transfers of Direct Costs		5710	(40,806.00)	(40,806.00)	0.00	(22,437.00)	(18,369.00)	45.0%
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	6,432,642.00	1,820,397.15	6,021,580.00	411,062.00	6.4%
Communications		5900	386,316.00	386,316.00	254,014.44	397,204.00	(10,888.00)	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,114,730.00	12,114,730.00	5,408,090.47	11,909,025.00	205,705.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	(24.00)	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	(24.00)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(397,597.00)	(397,597.00)	0.00	(475,544.00)	77,947.00	-19.6%
Transfers of Indirect Costs - Interfund		7350	(437,533.00)	(437,533.00)	0.00	(516,719.00)	79,186.00	-18.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(835,130.00)	(835,130.00)	0.00	(992,263.00)	157,133.00	-18.8%
TOTAL, EXPENDITURES			119,176,180.00	119,176,180.00	59,661,610.31	121,173,235.00	(1,997,055.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	6,300,000.00	0.00	3,200,000.00	(3,100,000.00)	-49.2%
(a) TOTAL, INTERFUND TRANSFERS IN			6,300,000.00	6,300,000.00	0.00	3,200,000.00	(3,100,000.00)	-49.2%
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	666,659.00	800,000.00	1,520,508.00	(853,849.00)	-128.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			666,659.00	666,659.00	800,000.00	1,520,508.00	(853,849.00)	-128.1%
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)	(28,411,905.00)	(0.32)	(30,356,033.00)	(1,944,128.00)	6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,411,905.00)	(28,411,905.00)	(0.32)	(30,356,033.00)	(1,944,128.00)	6.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(22,778,564.00)	(22,778,564.00)	(800,000.32)	(28,676,541.00)	(5,897,977.00)	25.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	637,929.00	637,929.00	255,833.00	637,848.00	(81.00)	0.0%
2) Federal Revenue		8100-8299	4,418,561.00	4,418,561.00	1,021,591.57	9,402,905.00	4,984,344.00	112.8%
3) Other State Revenue		8300-8599	3,835,749.00	3,835,749.00	2,494,584.41	5,508,030.00	1,672,281.00	43.6%
4) Other Local Revenue		8600-8799	7,855,003.00	7,855,003.00	5,138,247.91	8,690,102.42	835,099.42	10.6%
5) TOTAL, REVENUES			16,747,242.00	16,747,242.00	8,910,256.89	24,238,885.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,491,447.00	10,491,447.00	5,700,846.83	11,267,355.20	(775,908.20)	-7.4%
2) Classified Salaries		2000-2999	9,930,183.64	9,930,183.64	5,821,748.11	10,527,912.45	(597,728.81)	-6.0%
3) Employee Benefits		3000-3999	7,654,188.00	7,654,188.00	3,943,971.15	7,661,402.34	(7,214.34)	-0.1%
4) Books and Supplies		4000-4999	2,767,667.87	2,767,667.87	1,635,493.55	4,722,693.29	(1,955,025.42)	-70.6%
5) Services and Other Operating Expenditures		5000-5999	13,988,228.54	13,988,228.54	6,592,508.05	20,268,846.68	(6,280,618.14)	-44.9%
6) Capital Outlay		6000-6999	95,000.00	95,000.00	179,921.93	104,424.00	(9,424.00)	-9.9%
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	397,597.00	0.00	475,544.00	(77,947.00)	-19.6%
9) TOTAL, EXPENDITURES			45,324,862.05	45,324,862.05	23,874,489.62	55,028,727.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,577,620.05)	(28,577,620.05)	(14,964,232.73)	(30,789,842.54)		
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	28,411,905.00	0.32	30,356,033.00	1,944,128.00	6.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,411,905.00	28,411,905.00	0.32	30,356,033.00		

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)	(165,715.05)	(14,964,232.41)	(433,809.54)		
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	1,145,578.54		877,484.05		
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	3,122,584.89		877,485.54		
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)	(1,977,006.35)		(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	637,929.00	255,833.00	637,848.00	(81.00)	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	637,929.00	255,833.00	637,848.00	(81.00)	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	158,264.00	0.00	177,054.00	18,790.00	11.9%
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	996,340.00	525,031.53	1,271,369.00	275,029.00	27.6%
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	310,000.00	18,443.00	310,683.00	683.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	637.33	568.00	568.00	New
Title III, Part A, English Learner Program	4203	8290	170,131.00	170,131.00	72,114.07	280,730.00	110,599.00	65.0%
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	59,261.00	31,345.79	140,178.00	80,917.00	136.5%
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	866,160.00	374,019.85	5,363,918.00	4,497,758.00	519.3%
TOTAL, FEDERAL REVENUE			4,418,561.00	4,418,561.00	1,021,591.57	9,402,905.00	4,984,344.00	112.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	531,615.00	531,615.00	(63,368.83)	468,247.00	(63,368.00)	-11.9%
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	1,638,641.00	1,253,077.92	1,927,812.00	289,171.00	17.6%
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	279,819.00	287,191.45	317,579.00	37,760.00	13.5%
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	1,385,674.00	1,017,683.87	2,794,392.00	1,408,718.00	101.7%
TOTAL, OTHER STATE REVENUE			3,835,749.00	3,835,749.00	2,494,584.41	5,508,030.00	1,672,281.00	43.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	2,569,836.00	2,024,513.91	3,392,995.42	823,159.42	32.0%
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	5,285,167.00	3,113,734.00	5,297,107.00	11,940.00	0.2%
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	7,855,003.00	5,138,247.91	8,690,102.42	835,099.42	10.6%
TOTAL, REVENUES			16,747,242.00	16,747,242.00	8,910,256.89	24,238,885.42	7,491,643.42	44.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,871,089.00	7,871,089.00	4,233,281.91	8,548,737.85	(677,648.85)	-8.6%
Certificated Pupil Support Salaries		1200	1,641,929.00	1,641,929.00	832,917.62	1,681,784.00	(39,855.00)	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	881,839.00	881,839.00	562,181.16	890,586.35	(8,747.35)	-1.0%
Other Certificated Salaries		1900	96,590.00	96,590.00	72,466.14	146,247.00	(49,657.00)	-51.4%
TOTAL, CERTIFICATED SALARIES			10,491,447.00	10,491,447.00	5,700,846.83	11,267,355.20	(775,908.20)	-7.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,697,761.00	5,697,761.00	3,262,550.42	6,143,735.06	(445,974.06)	-7.8%
Classified Support Salaries		2200	2,734,669.64	2,734,669.64	1,457,900.87	2,595,009.39	139,660.25	5.1%
Classified Supervisors' and Administrators' Salaries		2300	838,093.00	838,093.00	694,305.69	1,054,113.00	(216,020.00)	-25.8%
Clerical, Technical and Office Salaries		2400	612,039.00	612,039.00	402,359.68	630,457.00	(18,418.00)	-3.0%
Other Classified Salaries		2900	47,621.00	47,621.00	4,631.45	104,598.00	(56,977.00)	-119.6%
TOTAL, CLASSIFIED SALARIES			9,930,183.64	9,930,183.64	5,821,748.11	10,527,912.45	(597,728.81)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,648,165.00	1,648,165.00	910,378.27	1,782,112.00	(133,947.00)	-8.1%
PERS		3201-3202	1,867,866.00	1,867,866.00	1,067,316.13	2,069,024.00	(201,158.00)	-10.8%
OASDI/Medicare/Alternative		3301-3302	887,283.00	887,283.00	518,768.98	980,538.00	(93,255.00)	-10.5%
Health and Welfare Benefits		3401-3402	2,640,293.00	2,640,293.00	1,107,513.25	2,222,949.34	417,343.66	15.8%
Unemployment Insurance		3501-3502	12,713.00	12,713.00	58.60	9,180.00	3,533.00	27.8%
Workers' Compensation		3601-3602	410,253.00	410,253.00	236,232.21	457,491.00	(47,238.00)	-11.5%
OPEB, Allocated		3701-3702	187,615.00	187,615.00	103,703.71	140,108.00	47,507.00	25.3%
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	7,654,188.00	3,943,971.15	7,661,402.34	(7,214.34)	-0.1%
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	4,831.00	801.44	6,831.00	(2,000.00)	-41.4%
Materials and Supplies		4300	2,396,566.23	2,396,566.23	1,406,125.69	3,491,358.65	(1,094,792.42)	-45.7%
Noncapitalized Equipment		4400	366,270.64	366,270.64	228,566.42	1,224,503.64	(858,233.00)	-234.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,767,667.87	2,767,667.87	1,635,493.55	4,722,693.29	(1,955,025.42)	-70.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,163,035.00	5,163,035.00	1,804,918.34	6,818,018.00	(1,654,983.00)	-32.1%
Travel and Conferences		5200	183,754.00	183,754.00	19,419.42	556,522.00	(372,768.00)	-202.9%
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	977,877.00	511,500.38	937,877.00	40,000.00	4.1%
Transfers of Direct Costs		5710	40,806.00	40,806.00	0.00	22,437.00	18,369.00	45.0%
Transfers of Direct Costs - Interfund		5750	246,332.00	246,332.00	0.00	93,500.00	152,832.00	62.0%
Professional/Consulting Services and Operating Expenditures		5800	7,362,547.54	7,362,547.54	4,251,835.26	11,822,615.68	(4,460,068.14)	-60.6%
Communications		5900	8,754.00	8,754.00	4,534.65	12,754.00	(4,000.00)	-45.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,988,228.54	13,988,228.54	6,592,508.05	20,268,846.68	(6,280,618.14)	-44.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	75,905.31	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	95,000.00	104,016.62	104,424.00	(9,424.00)	-9.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,000.00	95,000.00	179,921.93	104,424.00	(9,424.00)	-9.9%
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	397,597.00	0.00	475,544.00	(77,947.00)	-19.6%
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	397,597.00	0.00	475,544.00	(77,947.00)	-19.6%
TOTAL, EXPENDITURES			45,324,862.05	45,324,862.05	23,874,489.62	55,028,727.96	(9,703,865.91)	-21.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	28,411,905.00	28,411,905.00	0.32	30,356,033.00	1,944,128.00	6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,411,905.00	28,411,905.00	0.32	30,356,033.00	1,944,128.00	6.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,411,905.00	28,411,905.00	0.32	30,356,033.00	(1,944,128.00)	6.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	86,117,140.00	86,117,140.00	49,072,514.54	93,462,381.00	7,345,241.00	8.5%
2) Federal Revenue		8100-8299	4,418,561.00	4,418,561.00	1,021,591.57	9,402,905.00	4,984,344.00	112.8%
3) Other State Revenue		8300-8599	5,739,192.00	5,739,192.00	3,369,830.67	7,364,864.00	1,625,672.00	28.3%
4) Other Local Revenue		8600-8799	60,532,756.00	60,532,756.00	32,241,942.72	61,203,199.42	670,443.42	1.1%
5) TOTAL, REVENUES			156,807,649.00	156,807,649.00	85,705,879.50	171,433,349.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	69,984,101.00	69,984,101.00	35,890,625.73	71,777,597.20	(1,793,496.20)	-2.6%
2) Classified Salaries		2000-2999	29,340,931.64	29,340,931.64	16,562,985.66	30,519,958.45	(1,179,026.81)	-4.0%
3) Employee Benefits		3000-3999	32,861,149.00	32,861,149.00	16,677,756.30	32,914,208.34	(53,059.34)	-0.2%
4) Books and Supplies		4000-4999	6,495,434.87	6,495,434.87	2,224,202.63	9,165,622.29	(2,670,187.42)	-41.1%
5) Services and Other Operating Expenditures		5000-5999	26,102,958.54	26,102,958.54	12,000,598.52	32,177,871.68	(6,074,913.14)	-23.3%
6) Capital Outlay		6000-6999	153,450.00	153,450.00	179,955.09	162,874.00	(9,424.00)	-6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	550.00	550.00	(24.00)	550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(437,533.00)	(437,533.00)	0.00	(516,719.00)	79,186.00	-18.1%
9) TOTAL, EXPENDITURES			164,501,042.05	164,501,042.05	83,536,099.93	176,201,962.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(7,693,393.05)	(7,693,393.05)	2,169,779.57	(4,768,613.54)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,300,000.00	6,300,000.00	0.00	3,200,000.00	(3,100,000.00)	-49.2%
b) Transfers Out		7600-7629	666,659.00	666,659.00	800,000.00	1,520,508.00	(853,849.00)	-128.1%
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	5,633,341.00	(800,000.00)	1,679,492.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,060,052.05)	(2,060,052.05)	1,369,779.57	(3,089,121.54)		
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	16,098,718.81		15,069,649.32		
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	3,122,584.89		877,485.54		
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	7,627,929.00		10,280,087.00		
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		3,371,515.01				
Parcel Taxes	1100	9780		3,456,413.99				
Supplemental Grant - LCAP	0000	9780				800,000.00		
Parcel Taxes	0000	9780				4,544,243.74		
Parcel Taxes	1100	9780				4,935,843.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		2,964,727.00		
Unassigned/Unappropriated Amount		9790	5,248,204.92	5,248,204.92		847,349.78		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	33,022,680.00	33,022,680.00	22,413,038.00	38,814,749.00	5,792,069.00	17.5%
Education Protection Account State Aid - Current Year		8012	5,716,490.00	5,716,490.00	2,828,547.00	1,885,132.00	(3,831,358.00)	-67.0%
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	212,781.00	179.00	0.1%
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	0.00	(15.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	35,401,684.00	35,401,684.00	21,125,041.72	38,053,323.00	2,651,639.00	7.5%
Unsecured Roll Taxes		8042	2,337,419.00	2,337,419.00	1,599,300.50	2,491,280.00	153,861.00	6.6%
Prior Years' Taxes		8043	(359,035.00)	(359,035.00)	32,395.81	(161,744.00)	197,291.00	-55.0%
Supplemental Taxes		8044	858,446.00	858,446.00	550,952.19	933,403.00	74,957.00	8.7%
Education Revenue Augmentation Fund (ERAF)		8045	7,833,361.00	7,833,361.00	0.00	10,155,463.00	2,322,102.00	29.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	455,549.00	455,549.00	267,406.32	440,146.00	(15,403.00)	-3.4%
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	85,479,211.00	48,816,681.54	92,824,533.00	7,345,322.00	8.6%
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	637,929.00	255,833.00	637,848.00	(81.00)	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	86,117,140.00	49,072,514.54	93,462,381.00	7,345,241.00	8.5%
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	158,264.00	0.00	177,054.00	18,790.00	11.9%
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	996,340.00	525,031.53	1,271,369.00	275,029.00	27.6%
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	310,000.00	18,443.00	310,683.00	683.00	0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	637.33	568.00	568.00	New
Title III, Part A, English Learner Program	4203	8290	170,131.00	170,131.00	72,114.07	280,730.00	110,599.00	65.0%
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	59,261.00	31,345.79	140,178.00	80,917.00	136.5%
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	866,160.00	374,019.85	5,363,918.00	4,497,758.00	519.3%
TOTAL, FEDERAL REVENUE			4,418,561.00	4,418,561.00	1,021,591.57	9,402,905.00	4,984,344.00	112.8%
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	2,037,858.00	415,275.43	1,927,881.00	(109,977.00)	-5.4%
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	1,638,641.00	1,253,077.92	1,927,812.00	289,171.00	17.6%
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	279,819.00	287,191.45	317,579.00	37,760.00	13.5%
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	1,385,674.00	1,017,683.87	2,794,392.00	1,408,718.00	101.7%
TOTAL, OTHER STATE REVENUE			5,739,192.00	5,739,192.00	3,369,830.67	7,364,864.00	1,625,672.00	28.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	50,065,835.00	50,065,835.00	25,984,534.57	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	54,081.39	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	300,918.00	34,347.92	50,000.00	(250,918.00)	-83.4%
Interest		8660	307,000.00	307,000.00	122,525.53	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	4,373,836.00	2,929,069.05	5,283,257.42	909,421.42	20.8%
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	5,285,167.00	3,113,734.00	5,297,107.00	11,940.00	0.2%
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	60,532,756.00	32,241,942.72	61,203,199.42	670,443.42	1.1%
TOTAL, REVENUES			156,807,649.00	156,807,649.00	85,705,879.50	171,433,349.42	14,625,700.42	9.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	54,856,186.00	54,856,186.00	28,989,030.45	54,706,715.85	149,470.15	0.3%
Certificated Pupil Support Salaries		1200	4,913,934.00	4,913,934.00	2,579,616.14	4,850,546.00	63,388.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,260,710.00	6,260,710.00	3,906,075.24	6,269,444.35	(8,734.35)	-0.1%
Other Certificated Salaries		1900	3,953,271.00	3,953,271.00	415,903.90	5,950,891.00	(1,997,620.00)	-50.5%
TOTAL, CERTIFICATED SALARIES			69,984,101.00	69,984,101.00	35,890,625.73	71,777,597.20	(1,793,496.20)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,926,081.00	6,926,081.00	4,014,925.86	7,433,280.06	(507,199.06)	-7.3%
Classified Support Salaries		2200	11,401,373.64	11,401,373.64	6,295,194.00	10,767,155.39	634,218.25	5.6%
Classified Supervisors' and Administrators' Salaries		2300	3,280,476.00	3,280,476.00	2,315,613.57	3,610,816.00	(330,340.00)	-10.1%
Clerical, Technical and Office Salaries		2400	5,715,892.00	5,715,892.00	3,223,601.93	5,186,983.00	528,909.00	9.3%
Other Classified Salaries		2900	2,017,109.00	2,017,109.00	713,650.30	3,521,724.00	(1,504,615.00)	-74.6%
TOTAL, CLASSIFIED SALARIES			29,340,931.64	29,340,931.64	16,562,985.66	30,519,958.45	(1,179,026.81)	-4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,519,276.00	11,519,276.00	6,036,058.35	11,565,649.00	(46,373.00)	-0.4%
PERS		3201-3202	5,871,292.00	5,871,292.00	3,219,419.20	6,140,288.00	(268,996.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	3,404,867.00	3,404,867.00	1,758,677.44	3,487,493.00	(82,626.00)	-2.4%
Health and Welfare Benefits		3401-3402	9,900,782.00	9,900,782.00	4,114,739.68	8,683,416.34	1,217,365.66	12.3%
Unemployment Insurance		3501-3502	61,529.00	61,529.00	256.29	56,493.00	5,036.00	8.2%
Workers' Compensation		3601-3602	2,105,090.00	2,105,090.00	1,075,921.64	2,141,880.00	(36,790.00)	-1.7%
OPEB, Allocated		3701-3702	891,739.00	891,739.00	472,683.70	838,989.00	52,750.00	5.9%
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)	(893,426.00)	0.00	0.00	(893,426.00)	100.0%
TOTAL, EMPLOYEE BENEFITS			32,861,149.00	32,861,149.00	16,677,756.30	32,914,208.34	(53,059.34)	-0.2%
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	120,744.00	24,412.55	165,523.00	(44,779.00)	-37.1%
Materials and Supplies		4300	5,477,200.23	5,477,200.23	1,797,092.89	7,070,761.65	(1,593,561.42)	-29.1%
Noncapitalized Equipment		4400	893,774.64	893,774.64	402,697.19	1,925,621.64	(1,031,847.00)	-115.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,495,434.87	6,495,434.87	2,224,202.63	9,165,622.29	(2,670,187.42)	-41.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,163,035.00	5,163,035.00	1,804,918.34	6,870,018.00	(1,706,983.00)	-33.1%
Travel and Conferences		5200	273,622.00	273,622.00	41,060.24	706,082.00	(432,460.00)	-158.1%
Dues and Memberships		5300	52,997.00	52,997.00	32,234.00	65,467.00	(12,470.00)	-23.5%
Insurance		5400-5450	877,000.00	877,000.00	1,004,068.00	1,004,068.00	(127,068.00)	-14.5%
Operations and Housekeeping Services		5500	2,777,982.00	2,777,982.00	1,565,716.11	2,777,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,631,113.00	2,631,113.00	1,221,820.33	2,515,983.00	115,130.00	4.4%
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	136,950.00	0.00	(15,882.00)	152,832.00	111.6%
Professional/Consulting Services and Operating Expenditures		5800	13,795,189.54	13,795,189.54	6,072,232.41	17,844,195.68	(4,049,006.14)	-29.4%
Communications		5900	395,070.00	395,070.00	258,549.09	409,958.00	(14,888.00)	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,102,958.54	26,102,958.54	12,000,598.52	32,177,871.68	(6,074,913.14)	-23.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	75,905.31	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	153,450.00	104,049.78	162,874.00	(9,424.00)	-6.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,450.00	153,450.00	179,955.09	162,874.00	(9,424.00)	-6.1%
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	(24.00)	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	(24.00)	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)	(437,533.00)	0.00	(516,719.00)	79,186.00	-18.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(437,533.00)	(437,533.00)	0.00	(516,719.00)	79,186.00	-18.1%
TOTAL, EXPENDITURES			164,501,042.05	164,501,042.05	83,536,099.93	176,201,962.96	(11,700,920.91)	-7.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	6,300,000.00	0.00	3,200,000.00	(3,100,000.00)	-49.2%
(a) TOTAL, INTERFUND TRANSFERS IN			6,300,000.00	6,300,000.00	0.00	3,200,000.00	(3,100,000.00)	-49.2%
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	666,659.00	800,000.00	1,520,508.00	(853,849.00)	-128.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			666,659.00	666,659.00	800,000.00	1,520,508.00	(853,849.00)	-128.1%
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	5,633,341.00	(800,000.00)	1,679,492.00	3,953,849.00	-70.2%

Resource	Description	2020-21
		Projected Year Totals
5640	Medi-Cal Billing Option	132,041.83
6230	California Clean Energy Jobs Act	98,399.17
6300	Lottery: Instructional Materials	92.12
7311	Classified School Employee Professional De	79,142.00
7370	Supplementary Programs: Specialized Secor	0.01
7510	Low-Performing Students Block Grant	0.11
9010	Other Restricted Local	567,810.30
Total, Restricted Balance		877,485.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	565,974.00	0.00	582,208.00	16,234.00	2.9%
3) Other State Revenue		8300-8599	2,964,526.00	2,964,526.00	820,992.00	3,295,968.00	331,442.00	11.2%
4) Other Local Revenue		8600-8799	122,300.00	122,300.00	50,915.73	122,300.00	0.00	0.0%
5) TOTAL, REVENUES			3,652,800.00	3,652,800.00	871,907.73	4,000,476.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,615,822.00	1,615,822.00	889,023.74	1,808,672.00	(192,850.00)	-11.9%
2) Classified Salaries		2000-2999	673,823.00	673,823.00	413,520.50	764,933.00	(91,110.00)	-13.5%
3) Employee Benefits		3000-3999	784,879.00	784,879.00	343,786.30	832,812.00	(47,933.00)	-6.1%
4) Books and Supplies		4000-4999	132,555.00	132,555.00	11,389.52	123,555.00	9,000.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	298,755.00	298,755.00	94,966.45	307,755.00	(9,000.00)	-3.0%
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	146,966.00	0.00	148,478.00	(1,512.00)	-1.0%
9) TOTAL, EXPENDITURES			3,652,800.00	3,652,800.00	1,752,686.51	3,986,205.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(880,778.78)	14,271.00		
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	(880,778.78)	14,271.00		
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		1,422,084.65		
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		966,666.69		
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		
Adult Education Operations	0000	9780	455,417.96					
Adult Education Operations	0000	9780		455,417.96				
Adult Education Operations	0000	9780				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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	565,974.00	0.00	582,208.00	16,234.00	2.9%
TOTAL, FEDERAL REVENUE			565,974.00	565,974.00	0.00	582,208.00	16,234.00	2.9%
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	2,952,526.00	820,992.00	3,283,968.00	331,442.00	11.2%
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	2,964,526.00	820,992.00	3,295,968.00	331,442.00	11.2%
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	1,283.60	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	49,632.13	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	50,915.73	122,300.00	0.00	0.0%
TOTAL, REVENUES			3,652,800.00	3,652,800.00	871,907.73	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	1,285,259.00	692,120.64	1,470,647.00	(185,388.00)	-14.4%
Certificated Pupil Support Salaries		1200	33,796.00	33,796.00	37,170.93	41,258.00	(7,462.00)	-22.1%
Certificated Supervisors' and Administrators' Salaries		1300	296,767.00	296,767.00	159,732.17	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	1,615,822.00	889,023.74	1,808,672.00	(192,850.00)	-11.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	118,787.00	118,787.00	92,414.46	209,897.00	(91,110.00)	-76.7%
Classified Support Salaries		2200	198,507.00	198,507.00	118,758.04	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	202,348.00	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	673,823.00	413,520.50	764,933.00	(91,110.00)	-13.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	252,051.00	252,051.00	79,537.50	283,196.00	(31,145.00)	-12.4%
PERS		3201-3202	163,969.00	163,969.00	77,433.34	163,969.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	93,130.00	93,130.00	46,959.32	102,896.00	(9,766.00)	-10.5%
Health and Welfare Benefits		3401-3402	206,106.00	206,106.00	101,393.10	205,406.00	700.00	0.3%
Unemployment Insurance		3501-3502	1,331.00	1,331.00	5.65	1,496.00	(165.00)	-12.4%
Workers' Compensation		3601-3602	47,440.00	47,440.00	26,702.21	53,262.00	(5,822.00)	-12.3%
OPEB, Allocated		3701-3702	20,852.00	20,852.00	11,755.18	22,587.00	(1,735.00)	-8.3%
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	784,879.00	343,786.30	832,812.00	(47,933.00)	-6.1%
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	119,555.00	11,389.52	110,555.00	9,000.00	7.5%
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	132,555.00	11,389.52	123,555.00	9,000.00	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	17,538.91	100,780.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,700.00	45,700.00	9,167.60	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	128,755.00	57,844.82	134,755.00	(6,000.00)	-4.7%
Communications		5900	9,420.00	9,420.00	10,415.12	12,420.00	(3,000.00)	-31.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			298,755.00	298,755.00	94,966.45	307,755.00	(9,000.00)	-3.0%
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	146,966.00	0.00	148,478.00	(1,512.00)	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			146,966.00	146,966.00	0.00	148,478.00	(1,512.00)	-1.0%
TOTAL, EXPENDITURES			3,652,800.00	3,652,800.00	1,752,686.51	3,986,205.00		

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								
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		

Resource	Description	2020/21
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	236,733.13
6391	Adult Education Program	725,513.60
9010	Other Restricted Local	4,419.96
Total, Restricted Balance		966,666.69

Description	Resource Codes	Object Codes	Original Budget (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	463,019.00	294,099.75	769,528.00	306,509.00	66.2%
3) Other State Revenue		8300-8599	3,019,936.00	3,019,936.00	2,258,314.23	3,627,921.00	607,985.00	20.1%
4) Other Local Revenue		8600-8799	587,450.00	587,450.00	119,406.21	1,015,786.00	428,336.00	72.9%
5) TOTAL, REVENUES			4,070,405.00	4,070,405.00	2,671,820.19	5,413,235.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,669,639.00	1,669,639.00	933,251.80	1,834,496.00	(164,857.00)	-9.9%
2) Classified Salaries		2000-2999	914,151.00	914,151.00	783,881.40	1,468,898.00	(554,747.00)	-60.7%
3) Employee Benefits		3000-3999	1,084,153.00	1,084,153.00	669,672.66	1,288,338.00	(204,185.00)	-18.8%
4) Books and Supplies		4000-4999	6,615.00	6,615.00	34,970.52	328,112.00	(321,497.00)	-4860.1%
5) Services and Other Operating Expenditures		5000-5999	204,167.00	204,167.00	30,594.82	262,967.00	(58,800.00)	-28.8%
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	191,680.00	0.00	230,424.00	(38,744.00)	-20.2%
9) TOTAL, EXPENDITURES			4,070,405.00	4,070,405.00	2,452,371.20	5,413,235.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	219,448.99	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	219,448.99	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		
Child Development Operations	0000	9780	400,423.41					
Child Development Operations	0000	9780		400,423.41				
Child Development Operations	0000	9780				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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	364,344.00	294,099.75	670,853.00	306,509.00	84.1%
TOTAL, FEDERAL REVENUE			463,019.00	463,019.00	294,099.75	769,528.00	306,509.00	66.2%
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	2,308,320.00	1,548,741.23	2,916,305.00	607,985.00	26.3%
All Other State Revenue	All Other	8590	707,256.00	707,256.00	709,573.00	707,256.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,019,936.00	3,019,936.00	2,258,314.23	3,627,921.00	607,985.00	20.1%
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	3,884.85	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	(7,984.84)	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	333,450.00	123,506.20	761,786.00	428,336.00	128.5%
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	587,450.00	119,406.21	1,015,786.00	428,336.00	72.9%
TOTAL, REVENUES			4,070,405.00	4,070,405.00	2,671,820.19	5,413,235.00		

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	1,365,252.00	735,166.82	1,481,380.00	(116,128.00)	-8.5%
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	304,387.00	198,084.98	353,116.00	(48,729.00)	-16.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,669,639.00	1,669,639.00	933,251.80	1,834,496.00	(164,857.00)	-9.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	628,466.00	628,466.00	603,469.67	1,148,302.00	(519,836.00)	-82.7%
Classified Support Salaries		2200	71,201.00	71,201.00	43,668.04	78,701.00	(7,500.00)	-10.5%
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	214,484.00	136,743.69	241,895.00	(27,411.00)	-12.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			914,151.00	914,151.00	783,881.40	1,468,898.00	(554,747.00)	-60.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	253,146.00	253,146.00	120,869.34	234,049.00	19,097.00	7.5%
PERS		3201-3202	230,296.00	230,296.00	189,052.60	343,612.00	(113,316.00)	-49.2%
OASDI/Medicare/Alternative		3301-3302	106,138.00	106,138.00	80,167.55	158,314.00	(52,176.00)	-49.2%
Health and Welfare Benefits		3401-3402	413,934.00	413,934.00	228,918.28	452,603.00	(38,669.00)	-9.3%
Unemployment Insurance		3501-3502	1,506.00	1,506.00	8.93	1,515.00	(9.00)	-0.6%
Workers' Compensation		3601-3602	52,709.00	52,709.00	35,201.40	68,338.00	(15,629.00)	-29.7%
OPEB, Allocated		3701-3702	26,424.00	26,424.00	15,454.56	29,907.00	(3,483.00)	-13.2%
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	1,084,153.00	669,672.66	1,288,338.00	(204,185.00)	-18.8%
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	6,615.00	34,970.52	278,112.00	(271,497.00)	-4104.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,615.00	6,615.00	34,970.52	328,112.00	(321,497.00)	-4860.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	438.24	500.00	(500.00)	New
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	17,210.00	28,998.00	66,182.00	(48,972.00)	-284.6%
Communications		5900	0.00	0.00	1,158.58	9,328.00	(9,328.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,167.00	204,167.00	30,594.82	262,967.00	(58,800.00)	-28.8%
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	191,680.00	0.00	230,424.00	(38,744.00)	-20.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			191,680.00	191,680.00	0.00	230,424.00	(38,744.00)	-20.2%
TOTAL, EXPENDITURES			4,070,405.00	4,070,405.00	2,452,371.20	5,413,235.00		

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		

Resource	Description	2020/21
		Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	109.93
Total, Restricted Balance		109.93

Description	Resource Codes	Object Codes	Original Budget (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	436,927.25	1,054,893.34	0.00	0.0%
3) Other State Revenue		8300-8599	184,328.40	184,328.40	36,541.50	184,328.40	0.00	0.0%
4) Other Local Revenue		8600-8799	335,704.70	335,704.70	(4,197.72)	335,704.70	0.00	0.0%
5) TOTAL, REVENUES			1,574,926.44	1,574,926.44	469,271.03	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	1,150,863.98	872,148.98	1,684,374.98	(533,511.00)	-46.4%
3) Employee Benefits		3000-3999	526,456.30	526,456.30	371,780.22	711,944.30	(185,488.00)	-35.2%
4) Books and Supplies		4000-4999	534,043.00	534,043.00	58,088.04	562,131.16	(28,089.16)	-5.3%
5) Services and Other Operating Expenditures		5000-5999	(283,797.00)	(283,797.00)	51,724.25	(65,965.00)	(217,832.00)	76.8%
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	137,817.00	(38,930.00)	-39.4%
9) TOTAL, EXPENDITURES			2,026,453.28	2,026,453.28	1,353,741.49	3,030,302.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,526.84)	(451,526.84)	(884,470.46)	(1,455,376.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	451,527.00	451,527.00	800,000.00	1,305,376.00	853,849.00	189.1%
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	451,527.00	800,000.00	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	0.16	(84,470.46)	(150,000.00)		
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	150,000.16		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	150,000.16	150,000.16		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,054,893.34	1,054,893.34	436,927.25	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	436,927.25	1,054,893.34	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	184,328.40	184,328.40	36,541.50	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	36,541.50	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	(1,733.12)	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	(2,784.60)	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	(4,197.72)	335,704.70	0.00	0.0%
TOTAL, REVENUES			1,574,926.44	1,574,926.44	469,271.03	1,574,926.44		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	561,172.06	530,052.77	1,057,082.06	(495,910.00)	-88.4%
Classified Supervisors' and Administrators' Salaries		2300	445,887.82	445,887.82	260,938.72	476,783.82	(30,896.00)	-6.9%
Clerical, Technical and Office Salaries		2400	143,804.10	143,804.10	81,157.49	150,509.10	(6,705.00)	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,150,863.98	1,150,863.98	872,148.98	1,684,374.98	(533,511.00)	-46.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	231,760.39	231,760.39	161,231.78	312,462.39	(80,702.00)	-34.8%
OASDI/Medicare/Alternative		3301-3302	94,082.88	94,082.88	65,548.90	129,881.88	(35,799.00)	-38.1%
Health and Welfare Benefits		3401-3402	164,612.27	164,612.27	119,266.28	222,221.27	(57,609.00)	-35.0%
Unemployment Insurance		3501-3502	713.45	713.45	4.60	935.45	(222.00)	-31.1%
Workers' Compensation		3601-3602	25,211.46	25,211.46	17,879.03	35,740.46	(10,529.00)	-41.8%
OPEB, Allocated		3701-3702	10,075.85	10,075.85	7,849.63	10,702.85	(627.00)	-6.2%
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	526,456.30	371,780.22	711,944.30	(185,488.00)	-35.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	7,500.00	2,457.81	8,500.00	(1,000.00)	-13.3%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	524,543.00	524,543.00	55,630.23	551,631.16	(27,088.16)	-5.2%
TOTAL, BOOKS AND SUPPLIES			534,043.00	534,043.00	58,088.04	562,131.16	(28,088.16)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	17,648.81	50,000.00	(15,000.00)	-42.9%
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)	(332,907.00)	0.00	(180,075.00)	(152,832.00)	45.9%
Professional/Consulting Services and Operating Expenditures		5800	6,700.00	6,700.00	30,714.95	55,700.00	(49,000.00)	-731.3%
Communications		5900	7,010.00	7,010.00	3,089.92	8,010.00	(1,000.00)	-14.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(283,797.00)	(283,797.00)	51,724.25	(65,965.00)	(217,832.00)	76.8%
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	137,817.00	(38,930.00)	-39.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,887.00	98,887.00	0.00	137,817.00	(38,930.00)	-39.4%
TOTAL, EXPENDITURES			2,026,453.28	2,026,453.28	1,353,741.49	3,030,302.44		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	451,527.00	451,527.00	800,000.00	1,305,376.00	853,849.00	189.1%
(a) TOTAL, INTERFUND TRANSFERS IN			451,527.00	451,527.00	800,000.00	1,305,376.00	853,849.00	189.1%
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	451,527.00	800,000.00	1,305,376.00		

Berkeley Unified
Alameda County

Second Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 13I

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		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	42.53	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	42.53	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	42.53	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	42.53	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		
Pupil Transportation Operations	0000	9780	9,825.47					
Pupil Transportation Operations	0000	9780		9,825.47				
Pupil Transportation Operations	0000	9780				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	42.53	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	42.53	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	42.53	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		

Berkeley Unified
Alameda County

Second Interim
Pupil Transportation Equipment Fund
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 15I

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		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	16,194.53	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	16,194.53	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	16,194.53	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	16,194.53	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	16,194.53	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	16,194.53	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	16,194.53	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		

Berkeley Unified
Alameda County

Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 171

Resource	Description	2020/21
		Projected Year Totals
Total, Restricted Balance		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	36,463.40	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	36,463.40	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	36,463.40	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	6,300,000.00	0.00	3,200,000.00	3,100,000.00	49.2%
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)	(6,300,000.00)	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)	(6,300,000.00)	36,463.40	(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	2,585,695.64		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	2,585,695.64		5,685,695.64		
Special Reserve for OPEB	0000	9780	2,585,695.64					
Special Reserve for OPEB	0000	9780		2,585,695.64				
Special Reserve for OPEB	0000	9780				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		8650	0.00	0.00	36,463.40	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8652	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	36,463.40	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	36,463.40	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	6,300,000.00	0.00	3,200,000.00	3,100,000.00	49.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,300,000.00	6,300,000.00	0.00	3,200,000.00	3,100,000.00	49.2%
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)	(6,300,000.00)	0.00	(3,200,000.00)		

Berkeley Unified
Alameda County

Second Interim
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 201

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		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	1,010,000.00	1,010,000.00	385,659.51	1,010,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,010,000.00	1,010,000.00	385,659.51	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	216,955.12	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	77,619.16	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,883,708.00	1,883,708.00	2,012,642.81	3,671,708.00	(1,788,000.00)	-94.9%
5) Services and Other Operating Expenditures		5000-5999	997,000.00	997,000.00	609,195.71	1,097,000.00	(100,000.00)	-10.0%
6) Capital Outlay		6000-6999	65,688,678.00	65,688,678.00	16,948,479.36	84,135,678.00	(18,447,000.00)	-28.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,569,386.00	68,569,386.00	19,864,892.16	88,904,386.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,559,386.00)	(67,559,386.00)	(19,479,232.65)	(87,894,386.00)		
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	70,000,000.00	70,000,000.00	New
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	70,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(67,559,386.00)	(67,559,386.00)	50,520,767.35	(17,894,386.00)		
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	19,274,969.37		68,939,969.37		
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	19,274,969.37		68,939,969.37		
Building Fund Operations	0000	9780	19,274,969.37					
Building Fund Operations	0000	9780		19,274,969.37				
Building Fund Operations	0000	9780				68,939,969.37		
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	385,659.51	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	385,659.51	1,010,000.00	0.00	0.0%
TOTAL, REVENUES			1,010,000.00	1,010,000.00	385,659.51	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	117,313.41	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	99,641.71	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	216,955.12	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	40,730.48	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	14,802.46	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	15,684.86	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	1.14	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	4,447.57	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,952.65	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	77,619.16	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	1,159,708.00	1,159,708.00	986,815.13	2,131,708.00	(973,000.00)	-84.0%
Noncapitalized Equipment		4400	725,000.00	725,000.00	1,025,827.68	1,540,000.00	(815,000.00)	-112.4%
TOTAL, BOOKS AND SUPPLIES			1,883,708.00	1,883,708.00	2,012,642.81	3,671,708.00	(1,788,000.00)	-94.9%
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	49,422.25	215,000.00	(20,000.00)	-10.3%
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	559,380.58	875,000.00	(80,000.00)	-10.1%
Communications		5900	3,000.00	3,000.00	392.88	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			997,000.00	997,000.00	609,195.71	1,097,000.00	(100,000.00)	-10.0%

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	65,513,678.00	16,762,680.26	83,873,678.00	(18,360,000.00)	-28.0%
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	175,000.00	185,799.10	262,000.00	(87,000.00)	-49.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,688,678.00	65,688,678.00	16,948,479.36	84,135,678.00	(18,447,000.00)	-28.1%
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	68,569,386.00	19,864,892.16	88,904,386.00		

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	70,000,000.00	70,000,000.00	New
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	70,000,000.00	70,000,000.00	New
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	70,000,000.00		

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		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	857,749.94	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	857,749.94	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	200,000.00	(200,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	2,528.50	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	2,528.50	200,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	855,221.44	(200,000.00)		
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	855,221.44	(200,000.00)		
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		2,445,883.89		
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		2,378,077.63		
Capital Facilities Operations	0000	9780	2,578,077.63					
Capital Facilities Operations	0000	9780		2,578,077.63				
Capital Facilities Operations	0000	9780				2,378,077.63		
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	12,776.62	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	844,973.32	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	857,749.94	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	857,749.94	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	100,000.00	(100,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	100,000.00	(100,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	200,000.00	(200,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	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	2,528.50	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	2,528.50	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,528.50	200,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	67,806.26
Total, Restricted Balance		67,806.26

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 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		

2020-21 Second Interim
State School Building Lease-Purchase 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)			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		
State School Building	0000	9780	0.01					
State School Building	0000	9780		0.01				
State School Building	0000	9780				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		

2020-21 Second Interim
State School Building Lease-Purchase Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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		

Berkeley Unified
Alameda County

Second Interim
State School Building Lease-Purchase Fund
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 30I

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		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	7.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7.28	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	7.28	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	7.28	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		
County School Facilities Operations	0000	9780	1,680.92					
County School Facilities Operations	0000	9780		1,680.92				
County School Facilities Operations	0000	9780				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	7.28	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	7.28	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	7.28	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		

Berkeley Unified
Alameda County

Second Interim
County School Facilities Fund
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 35I

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		
		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	1,015,982.00	0.00	927,302.00	(88,680.00)	-8.7%
3) Other State Revenue		8300-8599	148,000.00	148,000.00	0.00	141,400.00	(6,600.00)	-4.5%
4) Other Local Revenue		8600-8799	22,991,904.45	22,991,904.45	198,419.74	26,679,285.45	3,687,381.00	16.0%
5) TOTAL, REVENUES			24,155,886.45	24,155,886.45	198,419.74	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	39,941,346.91	31,486,654.15	37,198,331.91	2,743,015.00	6.9%
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	39,941,346.91	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)	(15,785,460.46)	(31,288,234.41)	(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	509,628.60	2,660,278.71	485,491.60	(24,137.00)	-4.7%
b) Uses		7630-7699	674,828.13	674,828.13	193,838.18	188,131.13	486,697.00	72.1%
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)	(165,199.53)	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,950,659.99)	(15,950,659.99)	(28,821,793.88)	(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	16,919,305.33		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	16,919,305.33		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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,015,982.00	1,015,982.00	0.00	927,302.00	(88,680.00)	-8.7%
TOTAL, FEDERAL REVENUE			1,015,982.00	1,015,982.00	0.00	927,302.00	(88,680.00)	-8.7%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	148,000.00	148,000.00	0.00	141,400.00	(6,600.00)	-4.5%
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	148,000.00	0.00	141,400.00	(6,600.00)	-4.5%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	20,766,204.45	20,766,204.45	185,016.96	24,071,485.45	3,305,281.00	15.9%
Unsecured Roll		8612	815,400.00	815,400.00	(42,576.53)	1,004,300.00	188,900.00	23.2%
Prior Years' Taxes		8613	204,200.00	204,200.00	26,691.54	221,200.00	17,000.00	8.3%
Supplemental Taxes		8614	940,400.00	940,400.00	2,728.49	1,138,000.00	197,600.00	21.0%
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	265,700.00	26,559.28	244,300.00	(21,400.00)	-8.1%
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	22,991,904.45	198,419.74	26,679,285.45	3,687,381.00	16.0%
TOTAL, REVENUES			24,155,886.45	24,155,886.45	198,419.74	27,747,987.45		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	29,025,000.00	29,025,000.00	25,540,000.00	25,540,000.00	3,485,000.00	12.0%
Bond Interest and Other Service Charges		7434	10,916,346.91	10,916,346.91	5,946,654.15	11,658,331.91	(741,985.00)	-6.8%
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	39,941,346.91	31,486,654.15	37,198,331.91	2,743,015.00	6.9%
TOTAL, EXPENDITURES			39,941,346.91	39,941,346.91	31,486,654.15	37,198,331.91		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	509,628.60	2,660,278.71	485,491.60	(24,137.00)	-4.7%
(c) TOTAL, SOURCES			509,628.60	509,628.60	2,660,278.71	485,491.60	(24,137.00)	-4.7%
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	674,828.13	193,838.18	188,131.13	486,697.00	72.1%
(d) TOTAL, USES			674,828.13	674,828.13	193,838.18	188,131.13	486,697.00	72.1%
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)	(165,199.53)	2,466,440.53	297,360.47		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	23,716,981.33
Total, Restricted Balance		23,716,981.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
Tax Override Operations	0000	9780	61,363.91					
Tax Override Operations	0000	9780		61,363.91				
Tax Override Operations	0000	9780				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		

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		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	1,409,990.78	2,215,247.00	0.00	0.0%
5) TOTAL, REVENUES			2,215,247.00	2,215,247.00	1,409,990.78	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	124,813.30	226,190.00	0.00	0.0%
3) Employee Benefits		3000-3999	96,866.00	96,866.00	50,774.29	96,866.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,216.00	12,216.00	139.00	11,716.00	500.00	4.1%
5) Services and Other Operating Expenses		5000-5999	1,916,916.00	1,916,916.00	1,406,111.95	1,917,416.00	(500.00)	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	1,581,838.54	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)	(171,847.76)	(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	(171,847.76)	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)		

2020-21 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (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	17,791.85	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	1,392,198.93	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	1,409,990.78	2,215,247.00	0.00	0.0%
TOTAL, REVENUES			2,215,247.00	2,215,247.00	1,409,990.78	2,215,247.00		

2020-21 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (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	44,804.34	72,850.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	153,340.00	153,340.00	80,008.96	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	124,813.30	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	25,544.89	46,821.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,083.00	16,083.00	8,139.38	16,083.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	27,158.00	27,158.00	13,407.41	27,158.00	0.00	0.0%
Unemployment Insurance		3501-3502	131.00	131.00	0.59	131.00	0.00	0.0%
Workers' Compensation		3601-3602	4,637.00	4,637.00	2,558.69	4,637.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,036.00	2,036.00	1,123.33	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	50,774.29	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	4,500.00	500.00	10.0%
TOTAL, BOOKS AND SUPPLIES			12,216.00	12,216.00	139.00	11,716.00	500.00	4.1%
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	1,405,976.50	1,912,416.00	0.00	0.0%
Communications		5900	0.00	0.00	135.45	500.00	(500.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,916,916.00	1,916,916.00	1,406,111.95	1,917,416.00	(500.00)	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	1,581,838.54	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		

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

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%

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	177,722,470.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,390,363.19
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	259,047.00
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)				2,019,779.00
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	1,455,376.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				169,767,704.77

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)		18,010.58
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.)	158,479,625.94	16,937.70
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)	158,479,625.94	16,937.70
B. Required effort (Line A.2 times 90%)	142,631,663.35	15,243.93
C. Current year expenditures (Line I.E and Line II.B)	169,767,704.77	18,010.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,073,038.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 129,299,736.99

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.92%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,939,654.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,124,310.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	70,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	100,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	669,474.81
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	13.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,903,452.61
9. Carry-Forward Adjustment (Part IV, Line F)	558,902.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,462,355.01

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	102,718,902.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,511,935.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,332,193.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	401,214.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	77,350.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,757,958.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	572,931.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,408,964.19
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	338.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,837,727.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,182,811.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,340,854.28
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	171,143,179.63

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.79%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	6.11%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,903,452.61</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,198,134.86)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.76%) times Part III, Line B19); zero if negative	<u>558,902.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.76%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>558,902.40</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>558,902.40</u>

Approved indirect cost rate: 4.76%
Highest rate used in any program: 4.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,142,172.00	54,197.00	4.75%
01	3182	20,896.00	985.00	4.71%
01	3210	600,561.00	28,586.00	4.76%
01	3215	512,002.00	24,371.00	4.76%
01	3310	1,473,901.00	70,158.00	4.76%
01	3312	260,101.00	12,380.00	4.76%
01	3315	25,126.00	1,195.00	4.76%
01	3318	4,434.00	211.00	4.76%
01	3385	33,922.00	1,615.00	4.76%
01	3410	111,022.00	5,284.00	4.76%
01	3550	39,963.00	1,902.00	4.76%
01	4035	277,519.00	13,164.00	4.74%
01	4127	112,922.00	5,375.00	4.76%
01	4201	557.00	11.00	1.97%
01	4203	275,159.00	5,571.00	2.02%
01	5640	118,557.05	5,643.00	4.76%
01	6010	1,660,966.00	79,067.00	4.76%
01	6385	132,603.00	6,248.00	4.71%
01	6387	303,149.00	14,430.00	4.76%
01	6388	819,449.00	39,006.00	4.76%
01	6515	3,516.00	166.00	4.72%
01	6520	81,329.00	3,871.00	4.76%
01	7220	282,883.00	13,467.00	4.76%
01	7420	757,721.00	36,068.00	4.76%
01	7510	144,102.00	6,862.00	4.76%
01	9010	4,712,351.42	45,711.00	0.97%
11	6371	11,455.00	545.00	4.76%
11	6391	3,127,588.00	142,109.00	4.54%
12	5025	739,646.00	35,207.00	4.76%
12	6060	675,120.00	32,136.00	4.76%
12	6105	2,926,961.00	139,344.00	4.76%
12	9010	738,049.00	23,737.00	3.22%
13	5310	2,892,485.44	137,817.00	4.76%

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. LCF/Revenue Limit Sources	8010-8099	92,824,533.00	3.24%	95,835,097.00	-4.63%	91,400,771.00
2. Federal Revenues	8100-8299	0.00	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	4.33%	54,788,657.00	3.19%	56,534,153.00
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	(30,356,033.00)	-4.26%	(29,063,802.00)	0.75%	(29,283,006.00)
6. Total (Sum lines A1 thru A5c)		120,038,431.00	2.81%	123,416,786.00	-2.36%	120,508,752.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,510,242.00		61,289,985.00
b. Step & Column Adjustment				605,102.00		612,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				174,641.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,510,242.00	1.29%	61,289,985.00	1.00%	61,902,885.00
2. Classified Salaries						
a. Base Salaries				19,992,046.00		21,144,097.00
b. Step & Column Adjustment				531,788.00		562,433.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				620,263.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,992,046.00	5.76%	21,144,097.00	2.66%	21,706,530.00
3. Employee Benefits	3000-3999	25,252,806.00	6.73%	26,951,722.00	8.21%	29,163,715.00
4. Books and Supplies	4000-4999	4,442,929.00	-4.34%	4,250,196.00	0.81%	4,284,659.00
5. Services and Other Operating Expenditures	5000-5999	11,909,025.00	-0.88%	11,803,983.00	2.23%	12,067,750.00
6. Capital Outlay	6000-6999	58,450.00	1.57%	59,368.00	1.82%	60,448.00
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	(992,263.00)	3.99%	(1,031,896.00)	-10.69%	(921,618.00)
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 (Explain in Section F below)				0.00		(9,000,000.00)
11. Total (Sum lines B1 thru B10)		122,693,743.00	2.11%	125,282,587.00	-4.15%	120,079,501.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,655,312.00)		(1,865,801.00)		429,251.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,847,477.27		14,192,165.27		12,326,364.27
2. Ending Fund Balance (Sum lines C and D1)		14,192,165.27		12,326,364.27		12,755,615.27
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				
2. Other Commitments	9760	0.00				
d. Assigned	9780	10,280,087.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,964,727.00		3,015,197.00		2,861,642.00
2. Unassigned/Unappropriated	9790	847,351.27		9,211,167.27		9,793,973.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,192,165.27		12,326,364.27		12,755,615.27

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	2,964,727.00		3,015,197.00		2,861,642.00
c. Unassigned/Unappropriated	9790	847,351.27		9,211,167.27		9,793,973.27
(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 (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	3,921,046.28				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,733,124.55		12,226,364.27		12,655,615.27
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 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	9,402,905.00	0.00%	9,402,905.00	0.00%	9,402,905.00
3. Other State Revenues	8300-8599	5,508,030.00	0.00%	5,508,030.00	0.00%	5,508,030.00
4. Other Local Revenues	8600-8799	8,690,102.42	0.00%	8,690,102.00	0.00%	8,690,102.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	30,356,033.00	-4.26%	29,063,802.00	0.75%	29,283,006.00
6. Total (Sum lines A1 thru A5c)		54,594,918.42	-2.37%	53,302,687.00	0.41%	53,521,891.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,267,355.20		11,380,029.20
b. Step & Column Adjustment				112,674.00		113,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,267,355.20	1.00%	11,380,029.20	1.00%	11,493,829.20
2. Classified Salaries						
a. Base Salaries				10,527,912.45		10,807,954.45
b. Step & Column Adjustment				280,042.00		287,492.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,527,912.45	2.66%	10,807,954.45	2.66%	11,095,446.45
3. Employee Benefits	3000-3999	7,661,402.34	4.73%	8,023,431.00	9.38%	8,775,672.00
4. Books and Supplies	4000-4999	4,722,693.29	19.18%	5,628,459.00	-6.94%	5,238,005.00
5. Services and Other Operating Expenditures	5000-5999	20,268,846.68	-6.40%	18,972,649.00	-6.04%	17,826,086.00
6. Capital Outlay	6000-6999	104,424.00	105.37%	214,457.00	-6.77%	199,937.00
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	475,544.00	-299.10%	(946,806.00)	11.65%	(1,057,084.00)
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		0.00
11. Total (Sum lines B1 thru B10)		55,028,727.96	-1.72%	54,080,173.65	-0.94%	53,571,891.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(433,809.54)		(777,486.65)		(50,000.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,311,293.59		877,484.05		99,997.40
2. Ending Fund Balance (Sum lines C and D1)		877,484.05		99,997.40		49,996.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	877,485.54		99,997.40		49,996.75
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)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		877,484.05		99,997.40		49,996.75

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	93,462,381.00	3.22%	96,472,945.00	-4.60%	92,038,619.00
2. Federal Revenues	8100-8299	9,402,905.00	0.00%	9,402,905.00	0.00%	9,402,905.00
3. Other State Revenues	8300-8599	7,364,864.00	0.00%	7,364,864.00	0.00%	7,364,864.00
4. Other Local Revenues	8600-8799	61,203,199.42	3.72%	63,478,759.00	2.75%	65,224,255.00
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)		174,633,349.42	1.19%	176,719,473.00	-1.52%	174,030,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,777,597.20		72,670,014.20
b. Step & Column Adjustment				717,776.00		726,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				174,641.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,777,597.20	1.24%	72,670,014.20	1.00%	73,396,714.20
2. Classified Salaries						
a. Base Salaries				30,519,958.45		31,952,051.45
b. Step & Column Adjustment				811,830.00		849,925.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				620,263.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,519,958.45	4.69%	31,952,051.45	2.66%	32,801,976.45
3. Employee Benefits	3000-3999	32,914,208.34	6.26%	34,975,153.00	8.48%	37,939,387.00
4. Books and Supplies	4000-4999	9,165,622.29	7.78%	9,878,655.00	-3.60%	9,522,664.00
5. Services and Other Operating Expenditures	5000-5999	32,177,871.68	-4.35%	30,776,632.00	-2.87%	29,893,836.00
6. Capital Outlay	6000-6999	162,874.00	68.12%	273,825.00	-4.91%	260,385.00
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	(516,719.00)	282.94%	(1,978,702.00)	0.00%	(1,978,702.00)
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				0.00		(9,000,000.00)
11. Total (Sum lines B1 thru B10)		177,722,470.96	0.92%	179,362,760.65	-3.18%	173,651,392.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,089,121.54)		(2,643,287.65)		379,250.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,158,770.86		15,069,649.32		12,426,361.67
2. Ending Fund Balance (Sum lines C and D1)		15,069,649.32		12,426,361.67		12,805,612.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740	877,485.54		99,997.40		49,996.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,280,087.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,964,727.00		3,015,197.00		2,861,642.00
2. Unassigned/Unappropriated	9790	847,349.78		9,211,167.27		9,793,973.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,069,649.32		12,426,361.67		12,805,612.02

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	2,964,727.00		3,015,197.00		2,861,642.00
c. Unassigned/Unappropriated	9790	847,351.27		9,211,167.27		9,793,973.27
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.49)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,921,046.28		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,733,123.06		12,226,364.27		12,655,615.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.35%		6.82%		7.29%
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 A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,426.00		8,766.00		8,766.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		177,722,470.96		179,362,760.65		173,651,392.65
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)		177,722,470.96		179,362,760.65		173,651,392.65
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)		5,331,674.13		5,380,882.82		5,209,541.78
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)		5,331,674.13		5,380,882.82		5,209,541.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
011 GENERAL FUND								
Expenditure Detail	0.00	(15,882.00)	0.00	(516,719.00)				
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	148,478.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	186,957.00	0.00	230,424.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(180,075.00)	137,817.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	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	195,957.00	(195,957.00)	516,719.00	(516,719.00)	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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	9,426.00	9,426.00		
Charter School	0.00	0.00		
Total ADA	9,426.00	9,426.00	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	9,426.00	8,766.00		
Charter School				
Total ADA	9,426.00	8,766.00	-7.0%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	9,426.00	8,766.00		
Charter School				
Total ADA	9,426.00	8,766.00	-7.0%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Due to decreasing enrollment trends the district is projecting a 7% decline in ADA in 21-22.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	9,844	9,844		
Charter School				
Total Enrollment	9,844	9,844	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	9,844	9,155		
Charter School				
Total Enrollment	9,844	9,155	-7.0%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	9,844	9,155		
Charter School				
Total Enrollment	9,844	9,155	-7.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to decreasing enrollment trends the district is projecting a 7% decline in enrollment in 21-22.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	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 A, 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	8,766	9,155		
Charter School				
Total ADA/Enrollment	8,766	9,155	95.8%	Met
2nd Subsequent Year (2022-23)				
District Regular	8,152	9,155		
Charter School				
Total ADA/Enrollment	8,152	9,155	89.0%	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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	92,977,668.00	92,824,533.00	-0.2%	Met
1st Subsequent Year (2021-22)	92,831,049.00	95,835,097.00	3.2%	Not Met
2nd Subsequent Year (2022-23)	92,831,049.00	91,400,771.00	-1.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Standard not met due to projected declining enrollment in FY 2021-22.

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%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	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)	105,755,094.00	121,173,235.00	87.3%	Not Met
1st Subsequent Year (2021-22)	109,385,804.00	124,467,455.00	87.9%	Not Met
2nd Subsequent Year (2022-23)	112,773,130.00	119,264,369.00	94.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2020-21)	9,389,412.00	9,402,905.00	0.1%	No
1st Subsequent Year (2021-22)	9,389,412.00	9,402,905.00	0.1%	No
2nd Subsequent Year (2022-23)	9,389,412.00	9,402,905.00	0.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2020-21)	7,362,457.00	7,364,864.00	0.0%	No
1st Subsequent Year (2021-22)	7,362,457.00	7,364,864.00	0.0%	No
2nd Subsequent Year (2022-23)	7,362,457.00	7,364,864.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2020-21)	61,975,134.42	61,203,199.42	-1.2%	No
1st Subsequent Year (2021-22)	64,067,506.00	63,478,759.00	-0.9%	No
2nd Subsequent Year (2022-23)	66,010,152.00	65,224,255.00	-1.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2020-21)	9,555,145.29	9,165,622.29	-4.1%	No
1st Subsequent Year (2021-22)	9,903,790.00	9,878,655.00	-0.3%	No
2nd Subsequent Year (2022-23)	9,333,063.00	9,522,664.00	2.0%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2020-21)	29,765,213.68	32,177,871.68	8.1%	Yes
1st Subsequent Year (2021-22)	30,432,670.00	30,776,632.00	1.1%	No
2nd Subsequent Year (2022-23)	28,507,845.00	29,893,836.00	4.9%	No

Explanation:
(required if Yes)

Change is due to transfers between major object codes.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	78,727,003.42	77,970,968.42	-1.0%	Met
1st Subsequent Year (2021-22)	80,819,375.00	80,246,528.00	-0.7%	Met
2nd Subsequent Year (2022-23)	82,762,021.00	81,992,024.00	-0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	39,320,358.97	41,343,493.97	5.1%	Not Met
1st Subsequent Year (2021-22)	40,336,460.00	40,655,287.00	0.8%	Met
2nd Subsequent Year (2022-23)	37,840,908.00	39,416,500.00	4.2%	Met

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

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

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

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

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

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

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

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

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

Change is due to transfers between major object codes.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	4.4%	6.8%	7.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	2.3%	2.4%

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)	(2,655,312.00)	122,693,743.00	2.2%	Not Met
1st Subsequent Year (2021-22)	(1,865,801.00)	125,282,587.00	1.5%	Met
2nd Subsequent Year (2022-23)	429,251.00	120,079,501.00	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 approved budget priorities. In addition, the unrestricted general fund is contributing 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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)		15,069,649.32	Met
1st Subsequent Year (2021-22)		12,426,361.67	Met
2nd Subsequent Year (2022-23)		12,805,612.02	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.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)		10,526,992.00	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	8,766	8,766
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	177,722,470.96	179,362,760.65	173,651,392.65
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)	177,722,470.96	179,362,760.65	173,651,392.65
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,331,674.13	5,380,882.82	5,209,541.78
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)	5,331,674.13	5,380,882.82	5,209,541.78

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,964,727.00	3,015,197.00	2,861,642.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	847,351.27	9,211,167.27	9,793,973.27
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)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,921,046.28		
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)	7,733,123.06	12,226,364.27	12,655,615.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.35%	6.82%	7.29%
District's Reserve Standard (Section 10B, Line 7):	5,331,674.13	5,380,882.82	5,209,541.78
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(29,356,033.00)	(30,356,033.00)	3.4%	1,000,000.00	Met
1st Subsequent Year (2021-22)	(29,563,802.00)	(29,063,802.00)	-1.7%	(500,000.00)	Met
2nd Subsequent Year (2022-23)	(30,283,006.00)	(29,283,006.00)	-3.3%	(1,000,000.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	3,200,000.00	3,200,000.00	0.0%	0.00	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)	1,520,508.00	1,520,508.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	815,132.00	815,132.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	815,132.00	815,132.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

First Interim (Form 01CSI, Item S7A)	Second Interim
23,348,827.00	35,272,723.00
23,348,827.00	0.00
0.00	35,272,723.00

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2019

3. OPEB Contributions

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

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

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

898,454.85	904,221.85
960,638.00	904,503.85
970,244.00	904,503.98

- 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	1,326,977.00
2,106,649.00	1,579,280.00
2,127,715.00	1,766,796.00

- d. Number of retirees receiving OPEB benefits

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

71	255
71	255
71	255

4. Comments:

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

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

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

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

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

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	7,702,750.00	7,702,750.00
b. Unfunded liability for self-insurance programs	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	2,256,000.00	2,256,000.00
Current Year (2020-21)	2,256,000.00	2,256,000.00
1st Subsequent Year (2021-22)	2,256,000.00	2,256,000.00
2nd Subsequent Year (2022-23)	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)

b. Amount contributed (funded) for self-insurance programs	2,046,753.00	2,046,753.00
Current Year (2020-21)	2,046,753.00	2,046,753.00
1st Subsequent Year (2021-22)	2,046,753.00	2,046,753.00
2nd Subsequent Year (2022-23)	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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 first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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?

No

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

No

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

No

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

No

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

No

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

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 Second Interim Criteria and Standards Review

CASH FLOW

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

A. BEGINNING CASH

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	Total
	\$26,189,694	\$19,577,328	\$10,172,921	\$5,221,902	(\$4,436,544)	\$32,600,406	\$33,196,341	\$17,633,940	\$19,091,908	\$6,667,605	\$32,484,692	\$25,550,816	\$18,643,361	\$26,189,694

B. RECEIPTS:

Revenue Limit Sources/LCFF
Principal Appointment
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

	\$2,036,979	\$2,037,549	\$5,082,146	\$3,667,588	\$3,667,588	\$5,082,147	\$3,667,588	\$2,199,598	\$4,429,751	\$2,199,598	\$2,199,598	\$4,429,751	\$0	\$40,699,081
	\$0	\$1,979,021	\$1,620,713	\$0	\$19,482,503	\$0	\$492,860	\$9,900,671	(\$1,660,044)	\$15,319,674	\$4,924,203	\$65,052	\$0	\$52,124,552
	\$0	\$0	\$0	\$0	\$0	\$0	\$255,833	\$25,647	\$24,011	\$92,672	\$122,979	\$116,706	\$0	\$637,848
	\$12,322	\$176,671	\$185,569	\$417	\$4,005	\$51,415	\$591,191	\$1,730,137	\$334,890	\$475,934	\$1,578,402	\$1,202,519	\$3,059,432	\$9,402,905
	\$38,940	\$402,961	\$383,213	\$369,756	\$396,602	\$1,778,331	\$0	\$766,514	\$1,463,915	\$293,928	\$414,349	\$259,973	\$796,354	\$7,364,864
	\$583,064	\$863,228	\$1,518,231	\$1,094,935	\$26,481,986	\$789,076	\$911,422	\$952,921	\$1,014,069	\$2,182,222	\$1,480,196	\$3,123,917	\$507,932	\$61,203,199
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200,000	\$0	\$3,200,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,671,313	\$5,459,451	\$8,789,872	\$5,132,696	\$50,032,684	\$7,700,970	\$5,918,893	\$15,575,489	\$5,606,591	\$40,264,028	\$10,719,727	\$12,397,917	\$4,363,719	\$174,633,349

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

	\$660,440	\$5,646,625	\$5,919,571	\$5,965,381	\$6,047,431	\$83,377	\$11,567,799	\$5,106,217	\$5,195,064	\$5,012,947	\$5,408,113	\$5,316,866	\$9,786,963	\$71,777,597
	\$1,105,040	\$2,169,628	\$2,591,137	\$2,680,511	\$2,559,747	\$2,647,591	\$2,809,331	\$2,756,936	\$2,557,413	\$2,769,594	\$2,634,838	\$2,681,722	\$556,470	\$30,519,958
	\$606,577	\$2,589,703	\$2,246,098	\$2,832,204	\$2,778,324	\$1,096,207	\$4,518,564	\$3,130,198	\$3,390,752	\$2,715,039	\$3,417,761	\$3,034,713	\$547,960	\$32,914,208
	\$134,141	\$309,445	\$214,236	\$684,689	\$333,746	\$378,974	\$168,970	\$481,817	\$819,800	\$584,792	\$1,151,097	\$3,136,795	\$767,119	\$9,165,622
	\$265,155	\$1,270,236	\$1,562,135	\$2,640,406	\$1,560,742	\$2,092,593	\$2,609,312	\$1,400,542	\$2,382,990	\$1,699,870	\$3,346,000	\$9,118,015	\$2,229,856	\$32,177,872
	\$33	\$75,842	\$28,175	\$80,288	(\$6,542)	\$2,159	(\$488)	(\$270)	(\$270)	(\$187,490)	(\$4,340)	(\$5,131)	(\$36,032)	\$162,874
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,222)	\$0	(\$187,490)	\$0	(\$187,490)	(\$938,942)	(\$516,169)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,520,508	\$1,520,508
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,771,386	\$12,071,478	\$12,561,351	\$14,883,480	\$13,273,471	\$7,100,981	\$21,673,953	\$12,952,990	\$14,346,548	\$12,593,942	\$15,953,468	\$23,095,491	\$14,443,932	\$177,722,471

D. BALANCE SHEET TRANSACTIONS

Est Beg Bal
7/1/2020

Assets

Cash Not in Treasury
Accounts Receivable
Due From Other Funds
Stores
Prepaid Expenditures
Other Current Assets
s/r Assets

	\$0	\$0	\$0	\$0	\$36,305	\$0	\$0	(\$221)	\$0	(\$5,960)	\$41,632	(\$1,972)	\$0	\$69,784
	\$2,276,073	\$4,388,779	\$1,043,166	\$90,676	\$241,432	(\$374)	\$192,781	(\$1,161,486)	(\$3,567,604)	(\$1,705,218)	(\$1,758,306)	(\$11,693,469)	\$0	(\$11,733,551)
	\$245	\$1,174,289	\$2,957,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,128
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,276,319	\$5,563,068	\$4,000,760	\$90,676	\$277,737	(\$374)	\$192,781	(\$1,161,707)	(\$3,567,604)	(\$1,791,178)	(\$1,716,673)	(\$15,695,442)	\$0	(\$11,531,638)

Liabilities

Accounts Payable
Due To Other Funds
Current Loans
Deferred Revenues
s/r Liabilities

	\$8,788,612	\$6,876,561	\$30,019	(\$1,662)	\$0	\$1,680	\$2,122	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$14,390,561)	\$0	\$1,471,618
	\$0	\$1,478,887	\$4,040,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,300,000)	\$0	\$1,219,093
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$1,110,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$795,000)	\$0	\$315,075
	\$8,788,612	\$8,355,447	\$5,180,300	(\$1,662)	\$0	\$1,680	\$2,122	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$19,485,561)	\$0	\$3,005,786

Nonoperating

Suspense Clearing

TOTAL BALANCE SHEET
TRANSACTIONS

	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$6,512,293)	(\$2,792,379)	(\$1,179,540)	\$92,338	\$277,737	(\$2,054)	\$190,659	(\$1,164,531)	(\$3,684,345)	(\$1,853,000)	(\$1,700,134)	\$3,790,120	\$0	(\$14,537,424)
	(\$6,612,366)	(\$9,404,407)	(\$4,951,019)	(\$9,658,446)	\$37,036,951	\$597,934	(\$15,564,401)	\$1,457,968	(\$12,424,302)	\$25,817,086	(\$6,933,876)	(\$6,907,454)	(\$10,080,213)	(\$17,626,546)

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

	\$19,577,328	\$10,172,921	\$5,221,902	(\$4,436,544)	\$32,600,406	\$33,196,341	\$17,633,940	\$19,091,908	\$6,667,605	\$32,484,692	\$25,550,816	\$18,643,361	\$0,563,148	\$8,563,148
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F. ENDING CASH (A + E)

	\$26,189,694	\$19,577,328	\$10,172,921	\$5,221,902	(\$4,436,544)	\$32,600,406	\$33,196,341	\$17,633,940	\$19,091,908	\$6,667,605	\$32,484,692	\$25,550,816	\$18,643,361	\$8,563,148
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