



Salinas Union High School District

First Interim Report 2020-2021



*Happy
Holidays*

**Prepared By
Business Services Department**

**Board Meeting
December 15, 2020**

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Graciela Hidalgo

Telephone: (831) 796-7016

Title: Manager of Fiscal Services

E-mail: graciela.hidalgo@salinasuhdsd.org

Criteria and Standards Review Summary

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

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

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

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

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

| 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 | 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 | 176,724,299.00 | 0.73% | 178,006,822.00 | -0.58% | 176,980,284.00 |
| 2. Federal Revenues | 8100-8299 | 169,040.00 | 0.00% | 169,040.00 | 0.00% | 169,040.00 |
| 3. Other State Revenues | 8300-8599 | 3,175,902.00 | 0.00% | 3,175,902.00 | 0.00% | 3,175,902.00 |
| 4. Other Local Revenues | 8600-8799 | 1,475,534.00 | 0.00% | 1,475,534.00 | 0.00% | 1,475,534.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 341,063.00 | -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 | (23,719,196.00) | 0.00% | (23,719,196.00) | 0.00% | (23,719,196.00) |
| 6. Total (Sum lines A1 thru A5c) | | 158,166,642.00 | 0.60% | 159,108,102.00 | -0.65% | 158,081,564.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 77,633,865.00 | | 79,038,999.00 |
| b. Step & Column Adjustment | | | | 1,086,874.00 | | 1,106,546.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 318,260.00 | | (96,862.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 77,633,865.00 | 1.81% | 79,038,999.00 | 1.28% | 80,048,683.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 20,831,641.00 | | 20,987,878.00 |
| b. Step & Column Adjustment | | | | 156,237.00 | | 157,409.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 20,831,641.00 | 0.75% | 20,987,878.00 | 0.75% | 21,145,287.00 |
| 3. Employee Benefits | 3000-3999 | 38,081,683.00 | 2.05% | 38,862,606.00 | 6.69% | 41,462,863.00 |
| 4. Books and Supplies | 4000-4999 | 5,752,055.00 | -2.09% | 5,632,055.00 | 0.00% | 5,632,055.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,856,804.00 | -0.49% | 13,788,224.00 | 0.00% | 13,788,224.00 |
| 6. Capital Outlay | 6000-6999 | 7,332,886.00 | -56.09% | 3,220,185.00 | -32.16% | 2,184,721.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,198,929.00 | 0.00% | 2,198,929.00 | 0.00% | 2,198,929.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,962,069.00) | -2.49% | (2,888,324.00) | 0.00% | (2,888,324.00) |
| 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) | | 162,725,794.00 | -1.16% | 160,840,552.00 | 1.70% | 163,572,438.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (4,559,152.00) | | (1,732,450.00) | | (5,490,874.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 28,570,138.00 | | 24,010,986.00 | | 22,278,536.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 24,010,986.00 | | 22,278,536.00 | | 16,787,662.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 21,600.00 | | 21,600.00 | | 21,600.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 2,470,063.00 | | 2,252,599.00 | | 2,272,967.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 7,410,189.00 | | 6,757,796.00 | | 6,818,900.00 |
| 2. Unassigned/Unappropriated | 9790 | 14,109,134.00 | | 13,246,541.00 | | 7,674,195.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 24,010,986.00 | | 22,278,536.00 | | 16,787,662.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|-----------------|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 7,410,189.00 | | 6,757,796.00 | | 6,818,900.00 |
| c. Unassigned/Unappropriated | 9790 | 14,109,134.00 | | 13,246,541.00 | | 7,674,195.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 21,519,323.00 | | 20,004,337.00 | | 14,493,095.00 |
| 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 reflects step and column salary projection for all years. -Employer benefits reflect projected increase in STRS and PERS employer rates. -Revenue was budgeted based on the most current LCFF calculator available. Budget change for 2020-21 is .36%; net change per ADA is 41.67. Budget for 2021-22 is -0.05%; net change per ADA is (5.26). Budget for 2022-23 is -0.57%; net change per ADA is (66.04). -B1d-Other Adjustments reflect estimated increase/decrease in teacher FTE due to projected enrollment growth/decline. 2021-22 reflects an increase of 4.6 FTE and 2022-23 reflects a decrease of 1.4 FTE. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 32,023,603.00 | -56.14% | 14,044,087.00 | 0.00% | 14,044,087.00 |
| 3. Other State Revenues | 8300-8599 | 16,336,224.00 | -9.18% | 14,836,746.00 | 0.00% | 14,836,746.00 |
| 4. Other Local Revenues | 8600-8799 | 11,124,190.00 | 0.00% | 11,124,190.00 | 0.00% | 11,124,190.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 23,719,196.00 | 0.00% | 23,719,196.00 | 0.00% | 23,719,196.00 |
| 6. Total (Sum lines A1 thru A5c) | | 83,203,213.00 | -23.41% | 63,724,219.00 | 0.00% | 63,724,219.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 21,748,592.00 | | 18,839,310.00 |
| b. Step & Column Adjustment | | | | 304,480.00 | | 263,750.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (3,213,762.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 21,748,592.00 | -13.38% | 18,839,310.00 | 1.40% | 19,103,060.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,381,150.00 | | 8,407,205.00 |
| b. Step & Column Adjustment | | | | 62,859.00 | | 63,054.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (36,804.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,381,150.00 | 0.31% | 8,407,205.00 | 0.75% | 8,470,259.00 |
| 3. Employee Benefits | 3000-3999 | 18,509,319.00 | -5.67% | 17,459,592.00 | 4.31% | 18,212,086.00 |
| 4. Books and Supplies | 4000-4999 | 14,652,177.00 | -57.17% | 6,276,220.00 | -15.93% | 5,276,220.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,969,255.00 | -40.95% | 6,477,735.00 | -11.95% | 5,703,333.00 |
| 6. Capital Outlay | 6000-6999 | 4,868,567.00 | -61.35% | 1,881,567.00 | 0.00% | 1,881,567.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,704,973.00 | 0.00% | 2,704,973.00 | 0.00% | 2,704,973.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,446,466.00 | -3.01% | 2,372,721.00 | 0.00% | 2,372,721.00 |
| 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) | | 84,280,499.00 | -23.57% | 64,419,323.00 | -1.08% | 63,724,219.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,077,286.00) | | (695,104.00) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,772,390.00 | | 695,104.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 695,104.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 695,104.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 695,104.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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. | | | | | | |
| -Budget reflects step and column salary projection for all years. | | | | | | |
| -Employee benefits reflect projected increase in STRS and PERS employer rates. | | | | | | |
| -B1d-Other Adjustments reflect estimated salaries for one-time grants ending in 2020-21 fiscal year = Coronavirus Relief Funds, CARES Act Prop 98 and COVID-19 LEA Response Funds. | | | | | | |
| -Budget reduction in 2021-22 and 2022-23 in Books and Supplies, Services and Other Operating Expenditures are also due to the one-time grants ending in the 2020-21 fiscal year. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 176,724,299.00 | 0.73% | 178,006,822.00 | -0.58% | 176,980,284.00 |
| 2. Federal Revenues | 8100-8299 | 32,192,643.00 | -55.85% | 14,213,127.00 | 0.00% | 14,213,127.00 |
| 3. Other State Revenues | 8300-8599 | 19,512,126.00 | -7.68% | 18,012,648.00 | 0.00% | 18,012,648.00 |
| 4. Other Local Revenues | 8600-8799 | 12,599,724.00 | 0.00% | 12,599,724.00 | 0.00% | 12,599,724.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 341,063.00 | -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) | | 241,369,855.00 | -7.68% | 222,832,321.00 | -0.46% | 221,805,783.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 99,382,457.00 | | 97,878,309.00 |
| b. Step & Column Adjustment | | | | 1,391,354.00 | | 1,370,296.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,895,502.00) | | (96,862.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 99,382,457.00 | -1.51% | 97,878,309.00 | 1.30% | 99,151,743.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 29,212,791.00 | | 29,395,083.00 |
| b. Step & Column Adjustment | | | | 219,096.00 | | 220,463.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (36,804.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 29,212,791.00 | 0.62% | 29,395,083.00 | 0.75% | 29,615,546.00 |
| 3. Employee Benefits | 3000-3999 | 56,591,002.00 | -0.47% | 56,322,198.00 | 5.95% | 59,674,949.00 |
| 4. Books and Supplies | 4000-4999 | 20,404,232.00 | -41.64% | 11,908,275.00 | -8.40% | 10,908,275.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 24,826,059.00 | -18.37% | 20,265,959.00 | -3.82% | 19,491,557.00 |
| 6. Capital Outlay | 6000-6999 | 12,201,453.00 | -58.19% | 5,101,752.00 | -20.30% | 4,066,288.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 4,903,902.00 | 0.00% | 4,903,902.00 | 0.00% | 4,903,902.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (515,603.00) | 0.00% | (515,603.00) | 0.00% | (515,603.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 247,006,293.00 | -8.80% | 225,259,875.00 | 0.90% | 227,296,657.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (5,636,438.00) | | (2,427,554.00) | | (5,490,874.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 30,342,528.00 | | 24,706,090.00 | | 22,278,536.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 24,706,090.00 | | 22,278,536.00 | | 16,787,662.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 21,600.00 | | 21,600.00 | | 21,600.00 |
| b. Restricted | 9740 | 695,104.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 2,470,063.00 | | 2,252,599.00 | | 2,272,967.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 7,410,189.00 | | 6,757,796.00 | | 6,818,900.00 |
| 2. Unassigned/Unappropriated | 9790 | 14,109,134.00 | | 13,246,541.00 | | 7,674,195.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 24,706,090.00 | | 22,278,536.00 | | 16,787,662.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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 | 7,410,189.00 | | 6,757,796.00 | | 6,818,900.00 |
| c. Unassigned/Unappropriated | 9790 | 14,109,134.00 | | 13,246,541.00 | | 7,674,195.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 21,519,323.00 | | 20,004,337.00 | | 14,493,095.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 8.71% | | 8.88% | | 6.38% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 15,345.63 | | 15,472.62 | | 15,435.02 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 247,006,293.00 | | 225,259,875.00 | | 227,296,657.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 247,006,293.00 | | 225,259,875.00 | | 227,296,657.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 7,410,188.79 | | 6,757,796.25 | | 6,818,899.71 |
| 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) | | 7,410,188.79 | | 6,757,796.25 | | 6,818,899.71 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Resource Codes | 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 | 162,555,777.00 | 176,225,461.00 | 38,249,567.02 | 176,724,299.00 | 498,838.00 | 0.3% |
| 2) Federal Revenue | | 8100-8299 | 98,348.00 | 98,348.00 | 94,737.41 | 169,040.00 | 70,692.00 | 71.9% |
| 3) Other State Revenue | | 8300-8599 | 3,153,016.00 | 3,153,016.00 | (37,346.15) | 3,175,902.00 | 22,886.00 | 0.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,475,534.00 | 1,475,534.00 | (33,369.47) | 1,475,534.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 167,282,675.00 | 180,952,359.00 | 38,273,588.81 | 181,544,775.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 75,503,409.00 | 75,562,306.00 | 22,831,472.73 | 77,633,865.00 | (2,071,559.00) | -2.7% |
| 2) Classified Salaries | | 2000-2999 | 20,255,084.00 | 20,255,084.00 | 6,236,665.67 | 20,831,641.00 | (576,557.00) | -2.8% |
| 3) Employee Benefits | | 3000-3999 | 37,555,509.00 | 37,571,366.00 | 13,314,479.60 | 38,081,683.00 | (510,317.00) | -1.4% |
| 4) Books and Supplies | | 4000-4999 | 4,344,714.00 | 4,536,935.00 | 773,993.11 | 5,752,055.00 | (1,215,120.00) | -26.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 13,192,645.00 | 13,385,155.00 | 4,620,911.44 | 13,856,804.00 | (471,649.00) | -3.5% |
| 6) Capital Outlay | | 6000-6999 | 4,660,810.00 | 4,660,810.00 | 929,211.98 | 7,332,886.00 | (2,672,076.00) | -57.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 2,133,729.00 | 2,133,729.00 | 242,110.00 | 2,198,929.00 | (65,200.00) | -3.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,564,178.00) | (2,619,286.00) | 0.00 | (2,962,069.00) | 342,783.00 | -13.1% |
| 9) TOTAL, EXPENDITURES | | | 155,081,722.00 | 155,486,099.00 | 48,948,844.53 | 162,725,794.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 12,200,953.00 | 25,466,260.00 | (10,675,255.72) | 18,818,981.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 821,395.00 | 0.00 | 0.00 | 341,063.00 | 341,063.00 | New |
| 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 | (22,885,005.00) | (23,227,910.00) | 0.00 | (23,719,196.00) | (491,286.00) | 2.1% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (22,063,610.00) | (23,227,910.00) | 0.00 | (23,378,133.00) | | |

| 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) | | | | | | | | |
| | | | (9,862,657.00) | 2,238,350.00 | (10,675,255.72) | (4,559,152.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,841,873.00 | 28,570,138.00 | | 28,570,138.00 | 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) | | | 24,841,873.00 | 28,570,138.00 | | 28,570,138.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,841,873.00 | 28,570,138.00 | | 28,570,138.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,979,216.00 | 30,808,488.00 | | 24,010,986.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 21,600.00 | 21,600.00 | | 21,600.00 | | |
| 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 | 2,145,799.00 | 4,106,676.00 | | 2,470,063.00 | | |
| Board Approved 1% Reserve | 0000 | 9780 | 2,145,799.00 | | | | | |
| Board Approved 1% Reserve | 0000 | 9780 | | 2,163,247.00 | | | | |
| Supp/Concentration Unbudgeted Amou | 0000 | 9780 | | 1,943,429.00 | | | | |
| Board Approved 1% Reserve | 0000 | 9780 | | | | 2,470,063.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,437,398.00 | 6,489,741.00 | | 7,410,189.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 6,374,419.00 | 20,190,471.00 | | 14,109,134.00 | | |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 11,754,975.00 | 11,754,975.00 | 16,151,673.41 | 32,023,603.00 | 20,268,628.00 | 172.4% |
| 3) Other State Revenue | | 8300-8599 | 12,898,683.00 | 14,239,100.00 | 1,789,317.85 | 16,336,224.00 | 2,097,124.00 | 14.7% |
| 4) Other Local Revenue | | 8600-8799 | 11,153,081.00 | 10,862,519.00 | 1,755,817.44 | 11,124,190.00 | 261,671.00 | 2.4% |
| 5) TOTAL, REVENUES | | | 35,806,739.00 | 36,856,594.00 | 19,696,808.70 | 59,484,017.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 16,297,624.00 | 16,828,872.00 | 4,871,718.62 | 21,748,592.00 | (4,919,720.00) | -29.2% |
| 2) Classified Salaries | | 2000-2999 | 8,108,048.00 | 8,131,775.00 | 2,381,239.85 | 8,381,150.00 | (249,375.00) | -3.1% |
| 3) Employee Benefits | | 3000-3999 | 17,546,129.00 | 17,733,819.00 | 2,682,910.45 | 18,509,319.00 | (775,500.00) | -4.4% |
| 4) Books and Supplies | | 4000-4999 | 4,712,133.00 | 4,883,846.00 | 2,613,419.43 | 14,652,177.00 | (9,768,331.00) | -200.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,955,185.00 | 7,194,116.00 | 1,697,232.40 | 10,969,255.00 | (3,775,139.00) | -52.5% |
| 6) Capital Outlay | | 6000-6999 | 1,133,922.00 | 1,265,922.00 | 844,172.41 | 4,868,567.00 | (3,602,645.00) | -284.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 2,704,973.00 | 2,704,973.00 | 348,861.25 | 2,704,973.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 2,040,182.00 | 2,095,290.00 | 0.00 | 2,446,466.00 | (351,176.00) | -16.8% |
| 9) TOTAL, EXPENDITURES | | | 59,498,196.00 | 60,838,613.00 | 15,439,554.41 | 84,280,499.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (23,691,457.00) | (23,982,019.00) | 4,257,254.29 | (24,796,482.00) | | |
| 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 | 22,885,005.00 | 23,227,910.00 | 0.00 | 23,719,196.00 | 491,286.00 | 2.1% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 22,885,005.00 | 23,227,910.00 | 0.00 | 23,719,196.00 | | |

| 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) | | | (806,452.00) | (754,109.00) | 4,257,254.29 | (1,077,286.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,009,494.00 | 1,772,390.00 | | 1,772,390.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,009,494.00 | 1,772,390.00 | | 1,772,390.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,009,494.00 | 1,772,390.00 | | 1,772,390.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,203,042.00 | 1,018,281.00 | | 695,104.00 | | |
| 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 | 1,203,042.00 | 1,350,220.00 | | 695,104.00 | | |
| 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 | (331,939.00) | | 0.00 | | |

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

27 66159 0000000
Form 011

| Description | Resource Codes | 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 | 162,555,777.00 | 176,225,461.00 | 38,249,567.02 | 176,724,299.00 | 498,838.00 | 0.3% |
| 2) Federal Revenue | | 8100-8299 | 11,853,323.00 | 11,853,323.00 | 16,246,410.82 | 32,192,643.00 | 20,339,320.00 | 171.6% |
| 3) Other State Revenue | | 8300-8599 | 16,051,699.00 | 17,392,116.00 | 1,751,971.70 | 19,512,126.00 | 2,120,010.00 | 12.2% |
| 4) Other Local Revenue | | 8600-8799 | 12,628,615.00 | 12,338,053.00 | 1,722,447.97 | 12,599,724.00 | 261,671.00 | 2.1% |
| 5) TOTAL, REVENUES | | | 203,089,414.00 | 217,808,953.00 | 57,970,397.51 | 241,028,792.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 91,801,033.00 | 92,391,178.00 | 27,703,191.35 | 99,382,457.00 | (6,991,279.00) | -7.6% |
| 2) Classified Salaries | | 2000-2999 | 28,363,132.00 | 28,386,859.00 | 8,617,905.52 | 29,212,791.00 | (825,932.00) | -2.9% |
| 3) Employee Benefits | | 3000-3999 | 55,101,638.00 | 55,305,185.00 | 15,997,390.05 | 56,591,002.00 | (1,285,817.00) | -2.3% |
| 4) Books and Supplies | | 4000-4999 | 9,056,847.00 | 9,420,781.00 | 3,387,412.54 | 20,404,232.00 | (10,983,451.00) | -116.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,147,830.00 | 20,579,271.00 | 6,318,143.84 | 24,826,059.00 | (4,246,788.00) | -20.6% |
| 6) Capital Outlay | | 6000-6999 | 5,794,732.00 | 5,926,732.00 | 1,773,384.39 | 12,201,453.00 | (6,274,721.00) | -105.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 4,838,702.00 | 4,838,702.00 | 590,971.25 | 4,903,902.00 | (65,200.00) | -1.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (523,996.00) | (523,996.00) | 0.00 | (515,603.00) | (8,393.00) | 1.6% |
| 9) TOTAL, EXPENDITURES | | | 214,579,918.00 | 216,324,712.00 | 64,388,398.94 | 247,006,293.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (11,490,504.00) | 1,484,241.00 | (6,418,001.43) | (5,977,501.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 821,395.00 | 0.00 | 0.00 | 341,063.00 | 341,063.00 | New |
| 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 | | | 821,395.00 | 0.00 | 0.00 | 341,063.00 | | |

14

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (10,669,109.00) | 1,484,241.00 | (6,418,001.43) | (5,636,438.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 26,851,367.00 | 30,342,528.00 | | 30,342,528.00 | 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) | | | 26,851,367.00 | 30,342,528.00 | | 30,342,528.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 26,851,367.00 | 30,342,528.00 | | 30,342,528.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,182,258.00 | 31,826,769.00 | | 24,706,090.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 21,600.00 | 21,600.00 | | 21,600.00 | | |
| 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 | 1,203,042.00 | 1,350,220.00 | | 695,104.00 | | |
| 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 | 2,145,799.00 | 4,106,676.00 | | 2,470,063.00 | | |
| Board Approved 1% Reserve | 0000 | 9780 | 2,145,799.00 | | | | | |
| Board Approved 1% Reserve | 0000 | 9780 | | 2,163,247.00 | | | | |
| Supp/Concentration Unbudgeted Amou | 0000 | 9780 | | 1,943,429.00 | | | | |
| Board Approved 1% Reserve | 0000 | 9780 | | | | 2,470,063.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,437,398.00 | 6,489,741.00 | | 7,410,189.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 6,374,419.00 | 19,858,532.00 | | 14,109,134.00 | | |

15

| Resource | Description | 2020-21 |
|---------------------------|--|-----------------------|
| | | Projected Year Totals |
| 6300 | Lottery: Instructional Materials | 349,067.00 |
| 8150 | Ongoing & Major Maintenance Account (RM, | 346,037.00 |
| Total, Restricted Balance | | 695,104.00 |

| 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 | 1,302,194.00 | 1,158,656.00 | 0.00 | 1,205,501.00 | 46,845.00 | 4.0% |
| 2) Federal Revenue | | 8100-8299 | 419,950.00 | 419,950.00 | 0.00 | 342,125.00 | (77,825.00) | -18.5% |
| 3) Other State Revenue | | 8300-8599 | 1,438,103.00 | 1,581,641.00 | 358,525.34 | 1,581,641.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 283,190.00 | 283,190.00 | 3,696.99 | 300,094.00 | 16,904.00 | 6.0% |
| 5) TOTAL, REVENUES | | | 3,443,437.00 | 3,443,437.00 | 362,222.33 | 3,429,361.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,403,383.00 | 1,403,384.00 | 409,997.92 | 1,412,224.00 | (8,840.00) | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 584,233.00 | 584,233.00 | 183,889.03 | 595,074.00 | (10,841.00) | -1.9% |
| 3) Employee Benefits | | 3000-3999 | 991,503.00 | 991,502.00 | 251,945.50 | 935,193.00 | 56,309.00 | 5.7% |
| 4) Books and Supplies | | 4000-4999 | 73,583.00 | 73,583.00 | 2,500.41 | 80,927.00 | (7,344.00) | -10.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 259,481.00 | 259,481.00 | 81,412.51 | 285,937.00 | (26,456.00) | -10.2% |
| 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 | 131,254.00 | 131,254.00 | 0.00 | 133,413.00 | (2,159.00) | -1.6% |
| 9) TOTAL, EXPENDITURES | | | 3,443,437.00 | 3,443,437.00 | 929,745.37 | 3,442,768.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | (567,523.04) | (13,407.00) | | |
| 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 | (567,523.04) | (13,407.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 13,407.00 | | 13,407.00 | 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) | | | 0.00 | 13,407.00 | | 13,407.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 13,407.00 | | 13,407.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 13,407.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 13,407.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| 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 | 4,017,878.00 | 4,017,878.00 | 0.00 | 4,017,878.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 341,890.00 | 341,890.00 | 0.00 | 341,890.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,370,438.00 | 2,370,438.00 | (7,619.84) | 2,370,438.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,730,206.00 | 6,730,206.00 | (7,619.84) | 6,730,206.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,114,926.00 | 2,114,926.00 | 570,376.34 | 2,064,425.00 | 50,501.00 | 2.4% |
| 3) Employee Benefits | | 3000-3999 | 1,127,844.00 | 1,127,844.00 | 266,270.33 | 959,859.00 | 167,985.00 | 14.9% |
| 4) Books and Supplies | | 4000-4999 | 4,351,630.00 | 4,351,630.00 | 214,817.89 | 4,351,630.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 536,905.00 | 536,905.00 | 186,122.44 | 536,905.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 2,737,628.00 | 2,737,628.00 | 0.00 | 2,737,628.00 | 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 | 392,742.00 | 392,742.00 | 0.00 | 382,190.00 | 10,552.00 | 2.7% |
| 9) TOTAL, EXPENDITURES | | | 11,261,675.00 | 11,261,675.00 | 1,237,587.00 | 11,032,637.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,531,469.00) | (4,531,469.00) | (1,245,206.84) | (4,302,431.00) | | |
| 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) | | | (4,531,469.00) | (4,531,469.00) | (1,245,206.84) | (4,302,431.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,376,147.00 | 8,124,080.00 | | 8,124,080.00 | 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) | | | 7,376,147.00 | 8,124,080.00 | | 8,124,080.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,376,147.00 | 8,124,080.00 | | 8,124,080.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,844,678.00 | 3,592,611.00 | | 3,821,649.00 | | |
| 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 | 2,844,678.00 | 3,592,611.00 | | 3,821,649.00 | | |
| 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 | | |

| Resource | Description | 2020/21 |
|---------------------------|--|-----------------------|
| | | Projected Year Totals |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 3,821,649.00 |
| Total, Restricted Balance | | <u>3,821,649.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 600,000.00 | 0.00 | 600,000.00 | 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 | 18,000.00 | 18,000.00 | (1,367.64) | 1,000.00 | (17,000.00) | -94.4% |
| 5) TOTAL, REVENUES | | | 18,000.00 | 618,000.00 | (1,367.64) | 601,000.00 | | |
| 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 | 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) | | | 18,000.00 | 618,000.00 | (1,367.64) | 601,000.00 | | |
| 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) | | | 18,000.00 | 618,000.00 | (1,367.64) | 601,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 941,301.00 | 0.00 | | 0.00 | 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) | | | 941,301.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 941,301.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 959,301.00 | 618,000.00 | | 601,000.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 959,301.00 | 618,000.00 | | 601,000.00 | | |
| Def. Maintenance Projects | 0000 | 9780 | 959,301.00 | | | | | |
| Def. Maintenance Projects | 0000 | 9780 | | 618,000.00 | | | | |
| Def. Maintenance Projects | 0000 | 9780 | | | | 601,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

**Salinas Union High School District
Deferred Maintenance Budget, Fund 14
Fiscal Year 2020-21**

No projects are scheduled at this time.

| Description | Resource Codes | Object Codes | Original Budget (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 | 341,140.00 | 341,140.00 | (13,351.57) | 341,140.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 341,140.00 | 341,140.00 | (13,351.57) | 341,140.00 | | |
| 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) | | | 341,140.00 | 341,140.00 | (13,351.57) | 341,140.00 | | |
| 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 | 341,063.00 | (341,063.00) | New |
| 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 | (341,063.00) | | |

| 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) | | | 341,140.00 | 341,140.00 | (13,351.57) | 77.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,069,682.00 | 11,644,436.00 | | 11,644,436.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,069,682.00 | 11,644,436.00 | | 11,644,436.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,069,682.00 | 11,644,436.00 | | 11,644,436.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,410,822.00 | 11,985,576.00 | | 11,644,513.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 11,410,822.00 | 11,985,576.00 | | 11,644,513.00 | | |
| Const/Tech Projects Excess of Gen. Fund | 0000 | 9780 | 10,905,822.00 | | | | | |
| Rancho San Juan High School | 0000 | 9780 | 505,000.00 | | | | | |
| Const/Tech Projects Excess of Gen. Fund | 0000 | 9780 | | 11,480,576.00 | | | | |
| Rancho San Juan High School | 0000 | 9780 | | 505,000.00 | | | | |
| Const/Tech Projects Excess of Gen. Fund | 0000 | 9780 | | | | 11,139,513.00 | | |
| Rancho San Juan High School | 0000 | 9780 | | | | 505,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

**Salinas Union High School District
Special Reserve Budget, Fund 17
Fiscal Year 2020-21**

| | <u>Local Code</u> | <u>Estimated Budget</u> |
|---|-----------------------|-----------------------------|
| <u>Mount Toro High School</u> | | |
| New Multi-Purpose Cafeteria Building | 1805 | \$ (2,500) |
| <u>North Salinas High School</u> | | |
| Greenhouse | 1807 | \$ 43,706 |
| <u>AHS, EAHS, SHS</u> | | |
| Scoreboards - H.S. Varsity Softball | 1808 | \$ 111,277 |
| Technology Infrastructure | 1779 | \$ 188,580 |
| TOTAL | | <u>\$ 341,063</u> |

Budget Summary:

| | |
|---|------------------|
| FY 2014-15 transfer from General Fund for Measure B Projects | \$ 13,269,695 |
| FY 2016-17 Started MTHS Multi-purpose Cafeteria Building | <u>4,941,798</u> |
| Balance from \$13.2M transfer to be used for Measure B Projects | \$ 8,327,897 |
| Balance from \$13.2M transfer to be used for Measure B Projects | \$ 8,327,897 |
| Rancho San Juan High School Reserve (transferred FY 2015-16) | 505,000 |
| Unassigned | <u>2,811,616</u> |
| 2017-18 Projected Ending Fund Balance | \$ 11,644,513 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 266,326.00 | 266,326.00 | (12,467.75) | 266,326.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 266,326.00 | 266,326.00 | (12,467.75) | 266,326.00 | | |
| 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) | | | 266,326.00 | 266,326.00 | (12,467.75) | 266,326.00 | | |
| 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 | 821,395.00 | 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 | | | (821,395.00) | 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) | | | (555,069.00) | 266,326.00 | (12,467.75) | 266,326.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,314,109.00 | 12,354,905.00 | | 12,354,905.00 | 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) | | | 12,314,109.00 | 12,354,905.00 | | 12,354,905.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,314,109.00 | 12,354,905.00 | | 12,354,905.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,759,040.00 | 12,621,231.00 | | 12,621,231.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 11,759,040.00 | 12,621,231.00 | | 12,621,231.00 | | |
| Retirees H&W - GASB 75 | 0000 | 9780 | 11,759,040.00 | | | | | |
| Retirees H&W - GASB 75 | 0000 | 9780 | | 12,621,231.00 | | | | |
| Retirees H&W - GASB 75 | 0000 | 9780 | | | | 12,621,231.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| 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 | 330,966.00 | 330,966.00 | (52,922.81) | 330,966.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 330,966.00 | 330,966.00 | (52,922.81) | 330,966.00 | | |
| 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 | 175,866.62 | 176,716.00 | (176,716.00) | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,286.00 | 3,286.00 | 19,380.33 | 23,290.00 | (20,004.00) | -608.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | (55,082.05) | 2,364,938.00 | (2,364,938.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,286.00 | 3,286.00 | 140,164.90 | 2,564,944.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 327,680.00 | 327,680.00 | (193,087.71) | (2,233,978.00) | | |
| 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 | | |

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 327,680.00 | 327,680.00 | (193,087.71) | (2,233,978.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 46,626,987.00 | 48,792,659.00 | | 48,792,659.00 | 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) | | | 46,626,987.00 | 48,792,659.00 | | 48,792,659.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 46,626,987.00 | 48,792,659.00 | | 48,792,659.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 46,954,667.00 | 49,120,339.00 | | 46,558,681.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 46,954,667.00 | 49,120,339.00 | | 46,558,681.00 | | |
| 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 | | |

| Resource | Description | 2020/21 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 46,558,681.00 |
| Total, Restricted Balance | | 46,558,681.00 |

Salinas Union High School District
Building Budget, Fund 21
Fiscal Year 2020-21

| | <u>Site Code</u> | <u>Estimated Budget</u> |
|-------------------------|----------------------|-----------------------------|
| <u>Measure M</u> | 021 | |
| Revenue | | \$ 6,492,941 |
| Expenditures | | <u>1,836,622</u> |
| Balance | | \$ 4,656,319 |
| <u>Measure B</u> | 025 | |
| Revenue | | \$ 42,630,684 |
| Expenditures | | <u>728,322</u> |
| Balance | | \$ 41,902,362 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 416,233.00 | 416,233.00 | 737,583.68 | 886,061.00 | 469,828.00 | 112.9% |
| 5) TOTAL, REVENUES | | | 416,233.00 | 416,233.00 | 737,583.68 | 886,061.00 | | |
| 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 | 11,461.00 | 11,461.00 | 0.00 | 11,461.00 | 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 | | | 11,461.00 | 11,461.00 | 0.00 | 11,461.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 404,772.00 | 404,772.00 | 737,583.68 | 874,600.00 | | |
| 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) | | | 404,772.00 | 404,772.00 | 737,583.68 | 874,600.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,655,562.00 | 2,147,595.00 | | 2,147,595.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,655,562.00 | 2,147,595.00 | | 2,147,595.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,655,562.00 | 2,147,595.00 | | 2,147,595.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,060,334.00 | 2,552,367.00 | | 3,022,195.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 2,060,334.00 | 2,552,367.00 | | 3,022,195.00 | | |
| 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 | | |

| Resource | Description | 2020/21 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 3,022,195.00 |
| Total, Restricted Balance | | 3,022,195.00 |

**Salinas Union High School District
Developer Fees Budget, Fund 25
Fiscal Year 2020-21**

| | <u>Local Code</u> | <u>Estimated Budget</u> |
|--|-----------------------|-----------------------------|
| Professional Services to provide a School Facilities Need Analysis (Level III and Level III Fees) Report to SUHSD | 0000 | \$ 11,461 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 33,246,859.00 | 33,246,859.00 | 33,246,859.00 | New |
| 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 | 33,246,859.00 | 33,246,859.00 | | |
| 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 | 33,246,859.00 | 33,246,859.00 | | |
| 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 | 33,246,859.00 | 33,246,859.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 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) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 33,246,859.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 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 | | 33,246,859.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| 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 | 7,325.00 | 7,325.00 | (59.06) | 7,325.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 7,325.00 | 7,325.00 | (59.06) | 7,325.00 | | |
| 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 | 2,033.00 | 2,033.00 | 0.00 | 2,096.00 | (63.00) | -3.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 2,033.00 | 2,033.00 | 0.00 | 2,096.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,292.00 | 5,292.00 | (59.06) | 5,229.00 | | |
| 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) | | | 5,292.00 | 5,292.00 | (59.06) | 5,229.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 58,428.00 | 58,537.00 | | 58,537.00 | 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) | | | 58,428.00 | 58,537.00 | | 58,537.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 58,428.00 | 58,537.00 | | 58,537.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 63,720.00 | 63,829.00 | | 63,766.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 63,720.00 | 63,829.00 | | 63,766.00 | | |
| 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 | | |

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| Resource | Description | 2020/21 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 63,766.00 |
| Total, Restricted Balance | | <u>63,766.00</u> |

Salinas Union High School District
Special Reserve-Capital Outlay Budget, Fund 40
Fiscal Year 2020-21

| | <u>Site Code</u> | <u>Estimated Budget</u> |
|--|----------------------|-----------------------------|
| <u>Dolores Huerta Middle School</u> | 021 | |
| Revenue | | \$ 65,862 |
| Expenditures | | <u>2,096</u> |
| Balance | | \$ 63,766 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 34,857.00 | 34,857.00 | (240.20) | 34,857.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 34,857.00 | 34,857.00 | (240.20) | 34,857.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 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 Expenses | | 5000-5999 | 30,000.00 | 30,000.00 | 11,750.00 | 30,000.00 | 0.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 30,000.00 | 30,000.00 | 11,750.00 | 30,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,857.00 | 4,857.00 | (11,990.20) | 4,857.00 | | |
| 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 NET POSITION (C + D4) | | | 4,857.00 | 4,857.00 | (11,990.20) | 4,857.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 233,618.00 | 223,997.00 | | 223,997.00 | 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) | | | 233,618.00 | 223,997.00 | | 223,997.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 233,618.00 | 223,997.00 | | 223,997.00 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 238,475.00 | 228,854.00 | | 228,854.00 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 238,475.00 | 228,854.00 | | 228,854.00 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Resource | Description | 2020/21 |
|--------------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 228,854.00 |
| Total, Restricted Net Position | | 228,854.00 |

| 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) | 15,260.35 | 15,261.32 | 15,345.63 | 15,345.63 | 84.31 | 1% |
| 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) | 15,260.35 | 15,261.32 | 15,345.63 | 15,345.63 | 84.31 | 1% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 50.00 | 46.72 | 56.00 | 56.00 | 9.28 | 20% |
| b. Special Education-Special Day Class | 22.76 | 25.06 | 24.88 | 24.88 | (0.18) | -1% |
| 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) | 72.76 | 71.78 | 80.88 | 80.88 | 9.10 | 13% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 15,333.11 | 15,333.10 | 15,426.51 | 15,426.51 | 93.41 | 1% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Object | Beginning Balances (Ref Only) | July | August | September | October | November | December | January | February |
|---|-------------------------------------|---------------|-----------------|----------------|----------------|----------------|---------------|----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | | | | | | | | |
| A. BEGINNING CASH | | 10,961,753.61 | 26,154,637.29 | 9,696,801.29 | 28,189,863.37 | 26,436,327.87 | 24,863,083.59 | 39,641,986.59 | 34,736,654.59 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | | 5,307,411.00 | 5,307,411.00 | 18,002,054.00 | 9,553,339.00 | 9,553,339.00 | 18,002,054.00 | 9,553,339.00 | 4,452,104.00 |
| Property Taxes | | | (46,370.21) | 158,088.69 | (32,262.46) | 1,205,378.80 | 17,616,206.00 | 1,449,905.00 | 861,351.00 |
| Miscellaneous Funds | | | | | (104.00) | | | | |
| Federal Revenue | | 25,330.79 | (25,330.79) | 14,970,524.67 | 1,275,886.15 | 22,788.59 | 575,345.00 | 4,094,147.00 | 128,294.00 |
| Other State Revenue | | | 939,444.09 | 892,817.91 | (80,290.30) | 2,256,575.73 | 0.00 | 163,061.00 | (542.00) |
| Other Local Revenue | | 21,613.97 | 451,579.45 | 15,363.45 | 1,233,891.10 | 2,104,838.35 | 883,300.00 | 1,049,799.00 | 1,723,016.00 |
| Interfund Transfers In | | | | | | | | | |
| Interfund Transfers Out | | | | | | | | | |
| Other Financing Sources | | | | | | | | | |
| TOTAL RECEIPTS | | 5,354,355.76 | 6,626,733.54 | 34,038,848.72 | 11,950,459.49 | 15,142,920.47 | 37,076,905.00 | 16,310,251.00 | 7,164,223.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 666,528.55 | 9,515,240.23 | 9,121,329.94 | 8,400,092.63 | 8,491,911.95 | 10,106,470.00 | 10,063,567.00 | 10,338,268.00 |
| Classified Salaries | | 1,162,488.29 | 2,788,968.92 | 2,348,541.28 | 2,317,907.03 | 2,334,695.88 | 2,906,923.00 | 2,641,731.00 | 2,626,016.00 |
| Employee Benefits | | 876,340.38 | 4,859,858.04 | 6,342,696.29 | 3,918,495.34 | 4,023,009.93 | 4,157,539.00 | 4,075,912.00 | 4,139,799.00 |
| Books and Supplies | | 127,515.55 | 1,269,216.27 | 1,144,431.64 | 846,249.08 | 820,281.94 | 1,713,023.00 | 1,841,567.00 | 1,757,543.00 |
| Services | | 734,097.14 | 2,935,090.95 | 960,443.50 | 1,688,512.25 | 947,080.01 | 1,857,317.00 | 1,996,690.00 | 1,905,588.00 |
| Capital Outlay | | | 626,224.35 | 607,310.56 | 539,849.48 | 1,488,316.56 | 1,320,383.00 | 236,125.00 | 547,094.00 |
| Other Outgo | | 43,234.00 | 43,234.00 | 77,821.00 | 426,682.25 | 1,600,991.19 | 236,202.00 | 359,991.00 | 322,050.00 |
| Interfund Transfers Out | | | | | | | | | |
| Other Financing Uses | | | | | | | | | |
| TOTAL DISBURSEMENTS | | 3,610,203.91 | 22,037,832.76 | 20,602,574.21 | 18,137,788.06 | 19,706,287.46 | 22,299,857.00 | 21,215,583.00 | 21,636,358.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not in Treasury | 57,511.41 | | | | 35,911.41 | | | | |
| Accounts Receivable | 36,456,330.93 | 29,163,269.61 | 751,764.86 | 1,995,596.46 | 3,148,087.41 | 2,796,709.83 | | | |
| Due From Other Funds | 2,760,038.05 | | | | 2,760,038.05 | | | | |
| Stores | | | | | | | | | |
| Prepaid Expenditures | 11,140.07 | | | | 8,169.07 | 1,116.00 | 1,855.00 | | |
| Other Current Assets | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | |
| SUBTOTAL | | 39,285,020.46 | 751,764.86 | 1,995,596.46 | 5,952,205.94 | 2,797,825.83 | 1,855.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 16,815,914.93 | 15,713,011.63 | 1,796,001.64 | (3,057,402.96) | (799,043.98) | (835,742.14) | | | |
| Due To Other Funds | 945,724.20 | | | | 945,724.20 | | | | |
| Current Loans | | | | | | | | | |
| Unearned Revenues | 2,142,607.38 | | | | 1,371,970.65 | 770,636.73 | | | |
| Deferred Inflows of Resources | | | | | | | | | |
| SUBTOTAL | | 19,904,246.51 | 1,796,001.64 | (3,057,402.96) | 1,518,650.87 | (65,105.41) | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | | (1,526.15) | (2,500.00) | 3,788.15 | 238.00 | 127,191.47 | | | |
| TOTAL BALANCE SHEET ITEMS | | 13,448,731.83 | (1,046,736.78) | 5,056,787.57 | 4,433,793.07 | 2,990,122.71 | 1,855.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | 15,192,893.68 | (16,457,836.00) | 18,493,062.08 | (1,753,535.50) | (1,573,244.29) | 14,778,903.00 | (4,905,332.00) | (14,472,135.00) |
| F. ENDING CASH (A + E) | | 26,154,637.29 | 9,696,801.29 | 28,189,863.37 | 26,436,327.87 | 24,863,083.59 | 39,641,986.59 | 34,736,654.59 | 20,264,519.59 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

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| Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | 20,264,519.59 | 10,455,537.59 | 4,785,140.59 | 0.00 | | | | |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | |
| Principal Apportionment | 10,153,776.00 | 1,705,061.00 | 1,705,061.00 | 8,654,570.00 | 37,795,539.00 | | 139,745,058.00 | 139,745,058.00 |
| Property Taxes | 706,895.00 | 11,508,433.00 | 76,080.00 | 5,283,037.18 | | | 38,784,742.00 | 38,784,742.00 |
| Miscellaneous Funds | | | | (1,805,397.00) | | | (1,805,501.00) | (1,805,501.00) |
| Federal Revenue | 1,435,217.00 | 1,257,234.00 | 56,084.00 | 8,246,194.59 | 130,928.00 | | 32,192,643.00 | 32,192,643.00 |
| Other State Revenue | 853,805.00 | 390,688.00 | 531,643.00 | 12,800,483.57 | 764,440.00 | | 19,512,126.00 | 19,512,126.00 |
| Other Local Revenue | 985,459.00 | 1,029,988.00 | 1,327,016.00 | 880,499.68 | 893,360.00 | | 12,599,724.00 | 12,599,724.00 |
| Interfund Transfers In | | | | 341,063.00 | | | 341,063.00 | 341,063.00 |
| All Other Financing Sources | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | 14,135,152.00 | 15,889,404.00 | 3,695,884.00 | 34,400,451.02 | 39,584,267.00 | 0.00 | 241,369,855.00 | 241,369,855.00 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 10,013,688.00 | 9,921,659.00 | 9,698,918.00 | 2,204,314.70 | 840,489.00 | | 99,382,457.00 | 99,382,457.00 |
| Classified Salaries | 2,990,982.00 | 2,649,545.00 | 2,513,344.00 | 1,030,844.60 | 900,804.00 | | 29,212,791.00 | 29,212,791.00 |
| Employee Benefits | 4,083,918.00 | 3,973,746.00 | 3,952,932.00 | 11,545,606.02 | 641,150.00 | | 56,591,002.00 | 56,591,002.00 |
| Books and Supplies | 3,041,282.00 | 1,384,669.00 | 1,671,870.00 | 4,568,779.52 | 217,804.00 | | 20,404,232.00 | 20,404,232.00 |
| Services | 3,297,461.00 | 1,501,305.00 | 1,812,698.00 | 3,685,126.15 | 1,504,650.00 | | 24,826,059.00 | 24,826,059.00 |
| Capital Outlay | 202,019.00 | 1,879,819.00 | 1,492,654.00 | 1,612,822.05 | 1,648,836.00 | | 12,201,453.00 | 12,201,453.00 |
| Other Outgo | 314,804.00 | 249,058.00 | 363,644.00 | 348,587.56 | | | 4,388,299.00 | 4,388,299.00 |
| Interfund Transfers Out | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | 23,944,134.00 | 21,559,801.00 | 21,506,060.00 | 24,996,080.60 | 5,753,733.00 | 0.00 | 247,006,293.00 | 247,006,293.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | |
| Cash Not in Treasury | | | | | | | 35,911.41 | |
| Accounts Receivable | | | | (1,399,097.24) | | | 36,456,330.93 | |
| Due From Other Funds | | | | | (13,025,035.41) | | 2,760,038.05 | |
| Stores | | | | | | | 0.00 | |
| Prepaid Expenditures | | | | | | | 11,140.07 | |
| Other Current Assets | | | | | | | 0.00 | |
| Deferred Outflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | 0.00 | 0.00 | 13,025,035.41 | (1,399,097.24) | (13,025,035.41) | 0.00 | 39,263,420.46 | |
| Liabilities and Deferred Inflows | | | | | | | | |
| Accounts Payable | | | | 3,999,090.74 | | | 10,815,914.93 | |
| Due To Other Funds | | | | | | | 945,724.20 | |
| Current Loans | | | | | | | 0.00 | |
| Unearned Revenues | | | | | | | 2,142,607.38 | |
| Deferred Inflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | 0.00 | 0.00 | 0.00 | 3,999,090.74 | 0.00 | 0.00 | 19,904,246.51 | |
| Nonoperating | | | | | | | | |
| Suspense Clearing | | | | | | | 127,191.47 | |
| TOTAL BALANCE SHEET ITEMS | 0.00 | 0.00 | 13,025,035.41 | (5,398,187.98) | (13,025,035.41) | 0.00 | 19,486,365.42 | |
| E. NET INCREASE/DECREASE (B - C + D) | (9,808,982.00) | (5,670,397.00) | (4,785,140.59) | 4,006,182.44 | 20,805,498.59 | 0.00 | 13,849,927.42 | (5,636,438.00) |
| F. ENDING CASH (A + E) | 10,455,537.59 | 4,785,140.59 | 0.00 | 4,006,182.44 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | 24,811,681.03 | |

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

27 66159 0000000
Form SIAI

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund | Interfund | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Transfers In 8900-8929 | Transfers Out 7600-7629 | | |
| 011 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (4,645.00) | 0.00 | (515,603.00) | | | | |
| Other Sources/Uses Detail | | | | | 341,063.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 081 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 111 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 2,645.00 | 0.00 | 133,413.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 2,000.00 | 0.00 | 382,190.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 141 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 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 | 341,063.00 | | |
| Fund Reconciliation | | | | | | | | |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 191 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 211 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 531 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 561 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 571 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund | Interfund | Due From | Due To |
|---|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------|---------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Transfers In 8900-8929 | Transfers Out 7600-7629 | Other Funds 9310 | Other Funds 9610 |
| 611 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 621 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 671 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 711 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 761 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 951 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 4,645.00 | (4,645.00) | 515,603.00 | (515,603.00) | 341,063.00 | 341,063.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | Budget Adoption Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|-------------------------------|---|--|----------------|------------|
| Current Year (2020-21) | | | | |
| District Regular | 15,260.35 | 15,345.63 | | |
| Charter School | | 0.00 | | |
| Total ADA | 15,260.35 | 15,345.63 | 0.6% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 15,296.39 | 15,472.62 | | |
| Charter School | | | | |
| Total ADA | 15,296.39 | 15,472.62 | 1.2% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 15,165.73 | 15,435.02 | | |
| Charter School | | | | |
| Total ADA | 15,165.73 | 15,435.02 | 1.8% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget Adoption (Form 01CS, Item 3B) | Enrollment First Interim CBEDS/Projected | Percent Change | Status |
|-------------------------------|---|--|----------------|------------|
| Current Year (2020-21) | | | | |
| District Regular | 16,257 | 16,298 | | |
| Charter School | | | | |
| Total Enrollment | 16,257 | 16,298 | 0.3% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 16,243 | 16,430 | | |
| Charter School | | | | |
| Total Enrollment | 16,243 | 16,430 | 1.2% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 16,104 | 16,390 | | |
| Charter School | | | | |
| Total Enrollment | 16,104 | 16,390 | 1.8% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2017-18) | | | |
| District Regular | 14,626 | 15,631 | |
| Charter School | | | |
| Total ADA/Enrollment | 14,626 | 15,631 | 93.6% |
| Second Prior Year (2018-19) | | | |
| District Regular | 14,928 | 15,818 | |
| Charter School | | | |
| Total ADA/Enrollment | 14,928 | 15,818 | 94.4% |
| First Prior Year (2019-20) | | | |
| District Regular | 15,260 | 16,257 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 15,260 | 16,257 | 93.9% |
| Historical Average Ratio: | | | 94.0% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 94.5% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2020-21) | | | | |
| District Regular | 15,346 | 16,298 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 15,346 | 16,298 | 94.2% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 15,473 | 16,430 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 15,473 | 16,430 | 94.2% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 15,435 | 16,390 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 15,435 | 16,390 | 94.2% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue | | | | |
|--|----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
| | (Form 01CS, Item 4B) | Projected Year Totals | | |
| Current Year (2020-21) | 163,857,971.00 | 178,529,800.00 | 9.0% | Not Met |
| 1st Subsequent Year (2021-22) | 164,584,631.00 | 179,812,323.00 | 9.3% | Not Met |
| 2nd Subsequent Year (2022-23) | 163,650,316.00 | 178,785,785.00 | 9.2% | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The most current FCMAT LCFF calculator was used to project LCFF revenue. Revenue projections at Adopted Budget were based on the Governor's May Revise which projected a 10% reduction due to the current COVID-19 pandemic. This 10% reduction is no longer in effect. LCFF revenue has been updated to reflect the 2019-20 Second Interim ADA and Enrollment information as the District submitted the SB 820 Growth Funding Application.

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) | 119,718,957.76 | 135,835,036.85 | 88.1% |
| Second Prior Year (2018-19) | 129,819,317.13 | 166,787,122.63 | 77.8% |
| First Prior Year (2019-20) | 132,147,289.93 | 157,410,972.78 | 84.0% |
| | Historical Average Ratio: | | 83.3% |

| | 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): | 80.3% to 86.3% | 80.3% to 86.3% | 80.3% to 86.3% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2020-21) | 136,547,189.00 | 162,725,794.00 | 83.9% | Met |
| 1st Subsequent Year (2021-22) | 138,889,483.00 | 160,840,552.00 | 86.4% | Not Met |
| 2nd Subsequent Year (2022-23) | 142,656,833.00 | 163,572,438.00 | 87.2% | 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)

District updated salaries and benefits to account for current staffing. District also budgeted for new site allocations and carryover funds from prior fiscal year. Fiscal Year 2021-22 and 2022-23 do include step and column projections as well as necessary reductions approved for capital outlay expenses in the 2020-21 fiscal year only.

6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2020-21) | 11,853,323.00 | 32,192,643.00 | 171.6% | Yes |
| 1st Subsequent Year (2021-22) | 11,853,323.00 | 14,213,127.00 | 19.9% | Yes |
| 2nd Subsequent Year (2022-23) | 11,853,323.00 | 14,213,127.00 | 19.9% | Yes |

Explanation:
(required if Yes)

Federal revenue for the following programs was updated to reflect new allocations and carry over funds from prior fiscal year: Title I \$1.3M, ESSA CSI \$137K, CARES Act \$18M, Title II, A \$178K, Title IV, A \$527K, Title III \$172K, and MAA reimbursement program \$71K. Federal revenue for 2021-22 and 2022-23 excludes restricted funding ending in the 2020-21 fiscal year.

| | | | | |
|--|---------------|---------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2020-21) | 16,051,699.00 | 19,512,126.00 | 21.6% | Yes |
| 1st Subsequent Year (2021-22) | 16,051,699.00 | 18,012,648.00 | 12.2% | Yes |
| 2nd Subsequent Year (2022-23) | 16,051,699.00 | 18,012,648.00 | 12.2% | Yes |

Explanation:
(required if Yes)

State revenue for the following programs was updated to reflect new allocations and carry over funds from the prior fiscal year: Mandated Cost \$23K, ASES \$108K, CA Partnership Academies \$304K, CTEIG \$93K, K12 SWP -\$67K, Ag. Incentive \$7K, Classified Summer Assistance Program \$33K, CARES Act Prop 98 \$1.5M.

| | | | | |
|--|---------------|---------------|-------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2020-21) | 12,628,615.00 | 12,599,724.00 | -0.2% | No |
| 1st Subsequent Year (2021-22) | 12,628,615.00 | 12,599,724.00 | -0.2% | No |
| 2nd Subsequent Year (2022-23) | 12,628,615.00 | 12,599,724.00 | -0.2% | No |

Explanation:
(required if Yes)

| | | | | |
|---|--------------|---------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2020-21) | 9,056,847.00 | 20,404,232.00 | 125.3% | Yes |
| 1st Subsequent Year (2021-22) | 9,056,847.00 | 11,908,275.00 | 31.5% | Yes |
| 2nd Subsequent Year (2022-23) | 8,217,583.00 | 10,908,275.00 | 32.7% | Yes |

Explanation:
(required if Yes)

Budget due to carry over funds and new award allocation was updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$652K, Supp/Conc. \$569K. Various categorical programs were also updated \$9.7M

| | | | | |
|--|---------------|---------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2020-21) | 20,147,830.00 | 24,826,059.00 | 23.2% | Yes |
| 1st Subsequent Year (2021-22) | 20,147,830.00 | 20,265,959.00 | 0.6% | No |
| 2nd Subsequent Year (2022-23) | 19,000,792.00 | 19,491,557.00 | 2.6% | No |

Explanation:
(required if Yes)

Budget due to carry over funds and new award allocation was updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$354K, Supp/Conc. \$124K. Various categorical programs were also updated \$3.8M.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2020-21) | 40,533,637.00 | 64,304,493.00 | 58.6% | Not Met |
| 1st Subsequent Year (2021-22) | 40,533,637.00 | 44,825,499.00 | 10.6% | Not Met |
| 2nd Subsequent Year (2022-23) | 40,533,637.00 | 44,825,499.00 | 10.6% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2020-21) | 29,204,677.00 | 45,230,291.00 | 54.9% | Not Met |
| 1st Subsequent Year (2021-22) | 29,204,677.00 | 32,174,234.00 | 10.2% | Not Met |
| 2nd Subsequent Year (2022-23) | 27,218,375.00 | 30,399,832.00 | 11.7% | Not Met |

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

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

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

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

Federal revenue for the following programs was updated to reflect new allocations and carry over funds from prior fiscal year: Title I \$1.3M, ESSA CSI \$137K, CARES Act \$18M, Title II, A \$178K, Title IV, A \$527K, Title III \$172K, and MAA reimbursement program \$71K. Federal revenue for 2021-22 and 2022-23 excludes restricted funding ending in the 2020-21 fiscal year.

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

State revenue for the following programs was updated to reflect new allocations and carry over funds from the prior fiscal year: Mandated Cost \$23K, ASES \$108K, CA Partnership Academies \$304K, CTEIG \$93K, K12 SWP -\$67K, Ag. Incentive \$7K, Classified Summer Assistance Program \$33K, CARES Act Prop 98 \$1.5M.

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

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

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

Budget due to carry over funds and new award allocation was updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$652K, Supp/Conc. \$569K. Various categorical programs were also updated \$9.7M

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

Budget due to carry over funds and new award allocation was updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$354K, Supp/Conc. \$124K. Various categorical programs were also updated \$3.8M.

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7. CRITERION: Facilities Maintenance

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

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

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

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

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|----------------------------------|---|--------|
| 1. OMMA/RMA Contribution | 6,586,334.00 | 6,586,334.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 6,187,954.00 | |

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) | 8.7% | 8.9% | 6.4% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.9% | 3.0% | 2.1% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2020-21) | (4,559,152.00) | 162,725,794.00 | 2.8% | Met |
| 1st Subsequent Year (2021-22) | (1,732,450.00) | 160,840,552.00 | 1.1% | Met |
| 2nd Subsequent Year (2022-23) | (5,490,874.00) | 163,572,438.00 | 3.4% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in 2022-23 will be covered by the ending fund balance.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|--|--|--------|
| | | | |
| Current Year (2020-21) | 24,706,090.00 | | Met |
| 1st Subsequent Year (2021-22) | 22,278,536.00 | | Met |
| 2nd Subsequent Year (2022-23) | 16,787,662.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | Status |
|------------------------|---|--|--------|
| | | | |
| Current Year (2020-21) | 4,006,182.44 | | 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.) | 15,346 | 15,473 | 15,435 |
| 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) | 247,006,293.00 | 225,259,875.00 | 227,296,657.00 |
| 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) | 247,006,293.00 | 225,259,875.00 | 227,296,657.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 7,410,188.79 | 6,757,796.25 | 6,818,899.71 |
| 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) | 7,410,188.79 | 6,757,796.25 | 6,818,899.71 |

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 | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--|----------------------------------|----------------------------------|
| (Unrestricted resources 0000-1999 except Line 4) | | | |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 7,410,189.00 | 6,757,796.00 | 6,818,900.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 14,109,134.00 | 13,246,541.00 | 7,674,195.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 21,519,323.00 | 20,004,337.00 | 14,493,095.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 8.71% | 8.88% | 6.38% |
| District's Reserve Standard (Section 10B, Line 7): | 7,410,188.79 | 6,757,796.25 | 6,818,899.71 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

District would borrow from Fund 17 and Fund 20 in May 2021 to cover negative balance due to the State deferrals currently in place.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2020-21) | (22,885,005.00) | (23,719,196.00) | 3.6% | 834,191.00 | Met |
| 1st Subsequent Year (2021-22) | (22,885,005.00) | (23,719,196.00) | 3.6% | 834,191.00 | Met |
| 2nd Subsequent Year (2022-23) | (22,885,005.00) | (23,719,196.00) | 3.6% | 834,191.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2020-21) | 0.00 | 341,063.00 | New | 341,063.00 | Not Met |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2020-21) | 0.00 | 0.00 | 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 |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

District updated the transfer in amount to Fund 01 from Fund 17 due to the following projects currently approved: IT Infrastructure \$188,580, NSHS Greenhouse \$43,706, Softball Scoreboards \$111,277, MTHS Building adjustment -\$2,500.

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

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

Project Information:
(required if YES)

| |
|--|
| |
| |
| |
| |
| |
| |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

District issued Bonds through Measure B and has paid the Bond Anticipation Notes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

| Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|---------------|
| 30,450,511.00 | 41,608,859.00 |
| 0.00 | 0.00 |
| 30,450,511.00 | 41,608,859.00 |

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

| Actuarial | Actuarial |
|--------------|--------------|
| Jun 30, 2019 | Jun 30, 2020 |

3. OPEB Contributions

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

| Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|---------------|
| 5,288,949.00 | 5,910,986.00 |
| 5,288,949.00 | 5,910,986.00 |
| 5,288,949.00 | 5,910,986.00 |

- 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)

| | |
|------------|------------|
| 723,240.00 | 778,177.00 |
| 723,240.00 | 778,177.00 |
| 723,240.00 | 778,177.00 |

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

| | |
|--------------|--------------|
| 1,532,244.00 | 1,248,455.00 |
| 1,532,244.00 | 1,248,455.00 |
| 1,532,244.00 | 1,248,455.00 |

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

| | |
|----|----|
| 68 | 70 |
| 68 | 70 |
| 68 | 70 |

4. Comments:

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

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

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

| |
|----|
| No |
|----|

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

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

| Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|---------------|
| | |
| | |

3. Self-Insurance Contributions

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

| Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|---------------|
| | |
| | |
| | |

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

| | |
|--|--|
| | |
| | |
| | |

4. Comments:

| |
|--|
| |
|--|

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 959.5 | 927.5 | 932.1 | 930.7 |

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

Yes

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 11, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 07, 2020

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

Yes

If Yes, date of budget revision board adoption:

Sep 08, 2020

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

833,817

7. Amount included for any tentative salary schedule increases

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

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

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

| Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 12,304,789 | 12,394,774 | 12,367,387 |
| 75.1% | 75.1% | 75.1% |

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

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

| | | |
|-----------|---|---|
| Yes | | |
| 1,715,534 | 0 | 0 |

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

Certificated (Non-management) employees settled negotiations with a 1% increase applied to the 2019-20 salary schedule and a .73% increase applied to the H&W employer contribution caps.

Certificated (Non-management) Step and Column Adjustments

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

| Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1,248,651 | 1,266,132 | 1,246,969 |

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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 | 609.7 | 611.2 | 611.2 | 611.2 |

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

Yes

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 11, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 07, 2020

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

Yes

If Yes, date of budget revision board adoption:

Sep 08, 2020

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

222,290

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

Classified (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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 6,209,749 | 6,209,749 | 6,209,749 |
| 79.6% | 79.6% | 79.6% |
| | | |

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

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

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

| | | |
|---------|---|---|
| Yes | | |
| 621,529 | 0 | 0 |

Classified (Non-management) employees settled negotiations with a 1.73% salary increase applied to the 2019-20 salary schedule.

Classified (Non-management) Step and Column Adjustments

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

| Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 176,147 | 177,468 | 178,575 |
| | | |

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

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 | 118.0 | 113.8 | 113.8 | 113.8 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

| Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 203,458 | 0 | 0 |
| | | |

Negotiations Not Settled

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

115,708

4. Amount included for any tentative salary schedule increases

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

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

- 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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 752,455 | 752,455 | 752,455 |
| 62.0% | 62.0% | 62.0% |
| | | |

**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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 164,811 | 166,850 | 165,215 |
| | | |

**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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 103,215 | 103,215 | 103,215 |
| | | |

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?

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2020ALL Financial Reporting Software - 2020.2.0
12/10/2020 8:28:58 AM

27-66159-0000000

First Interim
2020-21 Projected Totals
Technical Review Checks

Salinas Union High

Monterey County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

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

| | | | | | | | | |
|----|------|---|------|------|------|------|------|-------------|
| 01 | 3220 | 0 | 0000 | 0000 | 9791 | 3220 | 9791 | -218,022.00 |
|----|------|---|------|------|------|------|------|-------------|

Explanation: Funds have been appropriated as part of the 2020-21 FY, however; allowable expenditures are approved as of March 1, 2020.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.