

## LOWELL JOINT SCHOOL DISTRICT

# **SECOND INTERIM REPORT**

# For the Period Ending January 31, 2020

Prepared by:

Andrea Reynolds Assistant Superintendent of Administrative Services

March 2, 2020



# LOWELL JOINT SCHOOL DISTRICT

# **SECOND INTERIM REPORT**

FOR THE PERIOD ENDING JANUARY 31, 2020

G = Genera	Ledger Data	; S = Supp	lemental Data
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			Data Sup	plied For:	
	Description	2019-20 Original	2019-20 Board Approved Operating	2019-20 Actuals to	2019-20 Projected
Form	Description	Budget	Budget	Date	Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
Al	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

# Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2019-20

19 64766 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim r state-adopted Criteria and Standards. (Pursuant to Education Code	
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this re meeting of the governing board.	port during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are he of the school district. (Pursuant to EC Section 42131)	ereby filed by the governing board
Meeting Date: March 02, 2020	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION  As President of the Governing Board of this school district, district will meet its financial obligations for the current fiscal	
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, district may not meet its financial obligations for the current	
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.	
Contact person for additional information on the interim report	
Name: Andrea Reynolds	Telephone: 562-943-0211
Title: Asst. Superintendent of Admin. Services	E-mail: areynolds@ljsd.org

### Criteria and Standards Review Summary

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

CRITE	RIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	Х	

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

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

	EMENTAL INFORMATION (coi		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	Х	
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?</li> </ul>	n/a	
		<ul> <li>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?</li> </ul>	n/a	-
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		х
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	Х	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
	3.5	<ul><li>Certificated? (Section S8A, Line 1b)</li><li>Classified? (Section S8B, Line 1b)</li></ul>	Х	
		Management/supervisor/confidential? (Section S8C, Line 1b)	X	Х
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547,5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
		<ul> <li>Classified? (Section S8B, Line 3)</li> </ul>	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	Х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	Х	
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

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COMMENTS		District enrollment / ada projections: DECLINING effective 19/20	District Projects fita ADA for future years	County ADA funded LCFF paid through district general ledger	Projecting flat ada in future years			ongoing funding (19/20 includes prior year unspent as well)	ongoing funding (annual contribution required=\$110,734)	ongoing funding (annual contribution required=\$3,685)	ongoing funding (18/19 includes prior year unspent as well)	ongoing funding (18/19 includes prior year unspent as well)		SELPA Docs 19/20 - adds cola to 20/21 and 21/22 Reimbursement from selpa "Out of Home Care" funds for	Foster/Adopted student related costs SELPA Mental Health eligible for reimbursement			Joston, Drojantion funded on mior veer ada increased 1 0448%		\$151 per ada (plus minor by a/r excess)	Mandate Block Grant	Maybrook Campus lease to Heights Christian terms 6/30/19 Lease / Rental Income is recorded in Fund 40; Maybrook campus	vacant 7/19 - use for interim housing during modernization;WCHS continues at Starbuck property	Fund 40 supports Deferred Maintenance Program in Fund 14 @ \$300k; Fund 01 contributing mandate funds to Fund 14 for future gne-time use Fund 01 to Fund 13 for bad debt annually	Transfer one-time state funds to DM fund for future facilities needs	Fund 40 supports Deferred Maintenance Program in Fund 14 @ \$400k	
2021/22			3,049.88	3,057,63				450,652.00	652,733.00	16,649.00	118,345.00	65,172.00		1,904,674.00	289,575,00 240,825.00	Yes			173,118	490,501	98,503,00		674,395.00	400,000.00	10 000 00	Fund 400,000.00 S400k	
2021/22	3,147.00	0.969	3,049.88																					=			
2020/21			3,063.12	3,070.87	(13,24)			450,652.00	652,733.00	16,649.00	118,345.00	65,172.00		1,846,674.00	289,575.00	Yes			173,118	490,501	98,503.00		674,395.00	400,000.00	10 000 00	400,000.00	
2020/21	3,147.00	696.0	3,049.88																								
2019/20			3,063.12	3,070.87	ž			450,652.00	652,733.00	16,649.00	118,345.00	65,172.00		1,798,674.00	289,575.00 240,825.00	Yes			173,118	490,501	98,503,00		674,395.00	400,000.00	385 000 00	400,000.00	
2019/20	3,147.00	0.973	3,063.12																								
				7	from funded			3010)	ssource 3310)	IDEA - Part B, Prschl Gmt - (Resource 3315)	(Resource 4035)	(Resource 4203)				1 Progress Made?			3300, Object 8560)	100, Object 8560)			Lease / Rental Income In Fund 40 (obj 8650)	Fund 14 Fund 13 Fund 21	10 Sourie	Fund 40	
	Enrollment (CALPADS)	Enrollment / P2 ADA District	Projected ADA Funded ADA	[Does not include County ADA] County ADA Total Funded ADA	District ADA Growth / Decline from funded	LCFF Per ADA Amount	Federal Revenue Deferred Revenue Prior Year Accruals Significant Programs	Title I (Resource 3010)	Federal IDEA (Resource 3310)	IDEA - Part B, Prso	Title II, Part A (R	Title III LEP (Res	Special Education Revenue	State (Resource 65000)	State (Resource 65002) State (Resource 65120)	Class Size Reduction K-3 24:1 Progress Made?	State Revenue Deferred Revenue Prior Year Accruals Significant Programs	Lottery	Prop 20 ADA / (Resource 6300, Object 8560)	Non Prof ADA / (Resource 1100, Object 8560)	Mandated Costs	Local Revenue General Fund	Lease / Rental Inco	Transfers (Object 8919)	Transferred (Object 7510)	Hanslets (Object 7019)	

# LACOE ASSUMPTIONS PAGE LOWELL JOINT SCHOOL DISTRICT

	2019/20	2019/20	2020/21	2020/21	2021/22	2021/22	COMMENTS
One - Time Expenditures		421,000.00		00.000,08		3 18 19	Chromebook refresh \$341k 19/20; \$80k Election (obj. 5820) One initiative in March 2020, Regular in November 2020 School Site/Restricted Carryover Appropriated
One - Time Revenue							
Budgeted Raise	5%		% %		960 0		Bargaming resumes for 21/22. POSA returns to classroom full time in 19/20 (was 0.3 in 18/19).
Certificated		138.40		138.40		138.40	Add one teacher at Jordan; add Dual Language Program (use z fte) Does not include 8 Psych or Counseling interns
Management/Psychologists/Counselor		26,00		26.00		26.00	Added a Program Specialist in 17/18; Added OT & 0.7 POSA in 18/19; POSA to classroom in 19/20; Eliminate Dir Food Svs
Health & Welfare Caps Dental, Vision, Life Insurance		\$ 21,894.00		\$ 23,208.00		\$ 24,600.00	Projected 6% increase future years based upon max historical increase DVL (rare rate decrease effective 19/20)
Retiree Benefits (object 37xx)		295,081,00		295,081.00		295,081.00	Funded on pay as you go basis; increase 6% per year
Statutory Benefits STRS PERS FICA MEDI SUI		17.10% 19.72% 6.20% 1.45% 0.05% 1.589%		18.40% 22.80% 6.20% 1.45% 0.05%		18,10% 24,90% 6,20% 1,45% 0,05% 1,599%	STRS "tops out" at 19,10% in current legislated amount PERS continues to rise in current actuarial projections Flat costs in out years
Step & column Certificated Classified Non-Unit		actual actual actual		2.00% 2.90% 3.10%		2.00% 2.10% 1.10%	Includes Column estimate of \$78k annually Includes longevity estimate of \$30k annually Excludes Longevity estimate
Capital Outlay Plans		14,000,000 00		11,000,000.00		12,000,000.00	GO Bond approved November 2018 - Series 1 issued July 2019
Deficit Spending Unrestricted Restricted Total	11	AV SILES		590-59 C A5			
Contributions to restricted Special Education (Resource 6500)		(1,756,287.00)		(1,856,287.00)		(1,956,287.00)	Assumptions include \$100,000 annual increase
Certificates of Participation		None		None		None	
Routine Repair & Maintenance	Not Applicable		Not Applicable			Not Applicable	Not applicable until state mod matching funds are received
Special Education Excess Costs (objects 5100, 7141 & 7142)		430,837.00		430,837.00		430,837.00	3 students in outside programs
TRANS Cash	Positive Balance		l Positive Balance	-	Positive Balance	_	
Other Funds	Positive Balance	Ф	Positive Balance		Positive Balance		

### 2019-20 Second Interim General Fund Summary - Unrestricted/Restricted evenues. Expenditures, and Changes in Fund Balance

Description Resou	Object rce Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES					7.5	70.55	
1) LCFF Sources	8010-809	9 27,435,506.00	27,516,332 00	14,640,612.73	27,476,211.00	(40,121.00)	-0.1%
2) Federal Revenue	8100-829	1,169,917.00	1,413,286.00	440,639.93	1,454,411.00	41,125.00	2.9%
3) Other State Revenue	8300-859	954,621,00	1,426,991.00	677,027.04	1,410,115.00	(16,876.00)	-1.2%
4) Other Local Revenue	8600-879	2,189,102.00	2,271,393.00	565,248.73	2,311,646.00	40,253.00	1.8%
5) TOTAL, REVENUES		31,749,146.00	32,628,002.00	16,323,528.43	32,652,383.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-199	9 14,934,906.00	15,080,023.00	8,097,792.21	15,033,439.00	46,584.00	0.3%
2) Classified Salaries	2000-299	9 4,518,018.00	4,544,825.00	2,616,738.71	4,610,007.00	(65,182.00)	-1.4%
3) Employee Benefits	3000-399	9 8,315,125.00	8,105,061.00	4,574,372.51	8,108,301.00	(3,240.00)	0.0%
4) Books and Supplies	4000-499	1,017,153.00	2,061,369.00	712,393.12	2,111,252.00	(49,883.00)	-2.4%
5) Services and Other Operating Expenditures	5000-599	9 2,092,774.00	2,566,117.00	1,232,610.85	2,579,990.00	(13,873.00)	-0.5%
6) Capital Outlay	6000-699	9 20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		517,428.00	91,182.78	539,917.00	(22,489.00)	-4.3%
8) Other Outgo - Transfers of Indirect Costs	7300-739	99 (41,686.00)	(41,686.00)	0.00	(41,686.00)	0.00	0.0%
9) TOTAL, EXPENDITURES		31,331,329.00	32,853,137,00	17,325,090.18	32,961,220.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		417,817.00	(225,135,00)	(1,001,561,75)	(308,837.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers    a) Transfers In	8900-892	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-762	10,000.00	15,000.00	0.00	385,448.00	(370,448.00)	-2469,7%
Other Sources/Uses     a) Sources	8930-897	79 0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses	7630-769	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(10,000.00	(15,000.00)	0.00	(385,448.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,817.00	(240,135.00)	(1,001,561,75)	(694,285.00)		
F. FUND BALANCE, RESERVES			101,011.00	(273,733,033)		(001,200.00)		
Beginning Fund Balance     As of July 1 - Unaudited		9791	7,352,944.21	7,352,944.21		7,352,944.21	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			7,352,944.21	7,352,944.21		7,352,944.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,09
e) Adjusted Beginning Balance (F1c + F1d)	)		7,352,944.21	7,352,944.21		7,352,944.21		
2) Ending Balance, June 30 (E + F1e)			7,760,761.21	7,112,809.21		6,658,659.21		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	556,231.47	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	2,513,000.00	2,662,000.00		2,662,000.00		
Technology/Chrome Cart Initiative	0000	9780	1,287,000.00					
Textbooks/Math & Science	0000	9780	608,000.00					
LACOE/BEST-Business Systems Enh	ε 0000	9780	178,000.00					
GASB 75-Retiree Health Benefits Liab	oi 0000	9780	440,000.00					
Technology/Chrome Cart Initiative	0000	9780		1,287,000.00				
Textbooks/Math & Science	0000	9780		757,000.00				
LACOE/BEST-Business Systems Enh	ε 0000	9780		178,000.00				
GASB 75-Retiree Health Benefits Liab	oi 0000	9780		440,000.00				
Technology/Chrome Cart Initiative	0000	9780				1,287,000,00		
Textbooks/Math & Science	0000	9780				757,000.00		
LACOE/BEST-Business System Enha	o 0000	9780				178,000.00		
GASB 75-Retiree Health Benefits Liat	oi 0000	9780				440,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,566,566.00	1,642,657.00		1,648,061.00		
Unassigned/Unappropriated Amount		9790	3,114,963.74	2,798,152,21		2,338,598.21		

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,699,733.00	12,537,998.00	6,723,700.00	12,509,767.00	(28,231,00)	-0.2
Education Protection Account State Aid - C	Current Year	8012	4,425,845.00	4,443,508,00	2,431,836,00	4,431,618.00	(11,890.00)	-0,3
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions  Homeowners' Exemptions		8021	43,063,00	43,034.00	15,625.43	43,034.00	0.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.02	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0,00	0.00	0.00	0.0
County & District Taxes								
Secured Roll Taxes		8041	8,000,119,00	7,974,711.00	4,699,506,19	7,974,711_00	0,00	0
Unsecured Roll Taxes		8042	248,039.00	255,640.00	202,736,21	255,640.00	0.00	0.
Prior Years' Taxes		8043	140,255.00	131,486.00	140,156.24	131,486_00	0.00	0.
Supplemental Taxes		8044	170,121,00	178,836.00	103,163.44	178,836.00	0.00	0.
Education Revenue Augmentation								
Fund (ERAF)		8045	1,664,839.00	1,911,012.00	251,122.98	1,911,012.00	0.00	0.
Community Redevelopment Funds (SB 617/699/1992)		8047	39,664.00	37,898.00	70,743.59	37,898.00	0.00	0.
Penalties and Interest from						.,,,	-	
Delinquent Taxes		8048	3,828.00	2,209.00	2,022.63	2,209.00	0.00	0.
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0,
Other In-Lieu Taxes		8082	0_00	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0,
(es /// rajasunaru		0000	0.00	0.00	3,00	0.00	0.00	0,
Subtotal, LCFF Sources			27,435,506.00	27,516,332.00	14,640,612,73	27,476,211.00	(40,121.00)	-0.
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0,00	0.00	0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0
Transfers to Charter Schools in Lieu of Pro		8096	0.00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers	operty raxes	8097	0.00	0.00	0.00	0,00	0.00	0
LCFF/Revenue Limit Transfers - Prior Yea	are.	8099	0.00	0.00	0.00	0.00	0.00	0
TOTAL, LCFF SOURCES	113	0033	27,435,506.00	27,516,332.00	14,640,612.73	27,476,211.00	(40,121.00)	-0
EDERAL REVENUE			27,400,000	27,510,552.00	14,040,012,73	27,470,211,00	(40,121,00)	-0
EDENAL NEVENOL								
Maintenance and Operations		8110	0.00	0,00	0.00	0.00	0,00	0
Special Education Entitlement		8181	681,795.00	662,403,00	0.00	662,403.00	0.00	0
Special Education Discretionary Grants		8182	16,649.00	16,649.00	0.00	16,649.00	0.00	0.
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0
Donated Food Commodities		8221	0.00	0,00	0.00	0,00	0.00	0
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0
Flood Control Funds		8270	0.00	0.00	0.00	0,00	0.00	0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues from Federal Sou	rces	8287	0.00	0.00	0.00	0.00	0.00	0
Title I, Part A, Basic	3010	8290	312,912.00	430,314.00	155,257.00	450,652.00	20,338.00	4
Title I, Part D, Local Delinquent								
Programs	3025	8290	0.00	0.00	00,00	0.00	0.00	0.
Title II, Part A, Supporting Effective			1	1				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	2,197.00	1.098.00	2,197.00	0.00	0.0
Title III, Part A, English Learner	7201	0230	0.00	2,101.00	1,000.00	2,101.00	0.00	9,1
Program	4203	8290	27,346.00	65,172.00	52,726.00	65,172.00	0.00	0,
Public Charter Schools Grant	4010	B200	0.00	0.00	0.00	0.00	0.00	0.
Program (PCSGP)  Other NCLB / Every Student Succeeds Act	4610 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290 8290	22,798.00	34,457.00	26,751.00	34,457,00	0.00	0
	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0
Career and Technical Education			40,000.00	83,728.00	104,534.93	104,536.00	20,808.00	24.
All Other Federal Revenue	All Other	8290					41,125.00	24.
TOTAL, FEDERAL REVENUE			1,169,917.00	1,413,286.00	440,639.93	1,454,411.00	41,125.00	2.
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0_00	0.00	0.00	0
Special Education Master Plan Current Year	6500	8311	0.00	0,,00	0.00	0.00	0.00	0
Prior Years	6500	8319	0.00	0.00	0.00	0,00	0.00	0.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0,00	0.00	0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0,00	0.00	0.00	0.00	0
Child Nutrition Programs		8520	0.00	0.00	0.00	0,00	0_00	0
Mandated Costs Reimbursements		8550	98,503.00	98,503.00	98,524.00	98,503.00	0,00	0
Lottery - Unrestricted and Instructional Materia	ŧ	8560	643,226.00	663,619.00	191,011.78	663,619.00	0.00	0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemplions		8575	0.00	0.00	0,00	0.00	0.00	0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,00	0,00	0,00	0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0-00	0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00		0.00	0.00	0.00	0
California Clean Energy Jobs Act	6230	8590	0.00		0.00	0.00	0.00	0
Specialized Secondary	7370	8590	0.00		0.00	0.00	0.00	0
American Indian Early Childhood Education	7210	8590	0.00		0.00	0.00	0.00	
Quality Education Investment Act	7400	8590	0.00		0.00	0.00	0.00	
All Other State Revenue	All Other	8590	212,892.00		387,491.26		(16,876.00)	
TOTAL, OTHER STATE REVENUE	VII OTHER	0050	954,621.00				(16,876.00)	

escription	Resource Codes	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)
THER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies						0.00	0.00	0.0
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0,0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0:00	0.00	0.00	00
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	4,382.30	0.00	0,00	0.0
Penalties and Interest from Delinquent No	n-LCFF							
Taxes		8629	0.00	0.00	0.00	0.00	0.00	00
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0.00	0.00	0.4
Sale of Equipment/Supplies Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.
Interest		8660	115,000.00	115,000.00	67,465.56	115,000.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	of Invaciments	8662	0,00	0.00	0.00	0.00	0.00	0.
Fees and Contracts	of investments	0002	0.00	0.00	0.00	0.00	0.00	0.
Adult Education Fees		8671	0.00	0.00	0.00	0,00	0.00	0
Non-Resident Students		8672	0.00	0.00	0,00	0,00	000	0.
Transportation Fees From Individuals		8675	0.00	0.00	0,00	0,00	0.00	0.
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjus	lmenl	8691	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues From Local Sou		8697	0.00	0.00	0.00	0,00	0.00	0.
All Other Local Revenue		8699	15,000.00	48,435.00	83,043.44	92,697.00	44,262.00	91.
Tuition		8710	0,00	0.00	0.00	0.00	0.00	0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.
Transfers Of Apportionments				~				
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	000		0.00	0.00	0.00	0.
From County Offices	6500	8792	2,059,102.00		410,357.43	2,103,949.00	(4,009.00)	-0.
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0
From County Offices	6360	8792	0.00		0.00	0.00	0.00	0
From JPAs	6360	8793	0.00		0.00	0.00	0.00	0
Other Transfers of Apportionments	0000	0/30	3.00	0.00	0,00	0,50	0.00	
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0,00	0.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00		0.00	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			2,189,102.00	2,271,393.00	565,248.73	2,311,646.00	40,253.00	1

	110101100	, Expenditures, and Ch					
escription Resource	Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
ERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	12,876,894.00	12,903,013.00	6,857,082.47	12,902,091,00	922.00	0.0
Certificated Pupil Support Salaries	1200	582,103.00	646,014.00	350,346.32	600,352.00	45,662.00	7
Certificated Supervisors' and Administrators' Salaries	1300	1,475,909.00	1,530,996.00	890,363.42	1,530,996.00	0.00	0.
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES		14,934,906.00	15,080,023.00	8,097,792.21	15,033,439.00	46,584.00	0.
LASSIFIED SALARIES		1 1,00 1,000.00	10,000,020,0	0,007,102,127	10,000,1000	10,00 1100	
Classified Instructional Salaries	2100	1,141,523.00	1,141,523,00	644,476,86	1,141,993,00	(470.00)	0.
Classified Support Salaries	2200	1,524,581.00	1,498,396.00	844,508,72	1,547,956,00	(49,560.00)	-3
Classified Supervisors' and Administrators' Salaries	2300	464,742.00	511,509.00	296,731,87	511,509,00	0.00	0
Clerical, Technical and Office Salaries	2400	1,141,279.00	1,147,504.00	676,571,60	1,149,954.00	(2,450.00)	-0
Other Classified Salaries	2900	245,893.00	245,893.00	154,449.66	258,595.00	(12,702,00)	-5
TOTAL, CLASSIFIED SALARIES		4,518,018.00	4,544,825.00	2,616,738,71	4,610,007.00	(65,182.00)	-1
MPLOYEE BENEFITS		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(/	
STRS	3101-310	2,471,306.00	2,576,707.00	1,372,777_12	2,570,055.00	6,652.00	0
PERS	3201-3202		750,895.00	405,761-26	761,636.00	(10,741.00)	-1
OASDI/Medicare/Alternative	3301-330		558,970.00	312,284.62	560,486.00	(1,516.00)	-0
Health and Welfare Benefits	3401-340		3,603,491.00	2,158,264,45	3,601,079.00	2,412.00	(
Unemployment Insurance	3501-350		9,719.00	5,207.80	9,753.00	(34.00)	-0
Workers' Compensation	3601-360		310,198.00	171,324.00	310,211.00	(13.00)	0
OPEB, Allocated	3701-370		295,081.00	148,753,26	295,081.00	0.00	(
OPEB, Active Employees	3751-375	- 22	0.00	0.00	0.00	0.00	(
Other Employee Benefits	3901-390		0.00	0.00	0.00	0.00	C
TOTAL, EMPLOYEE BENEFITS		8,315,125_00		4,574,372.51	8,108,301.00	(3,240.00)	(
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Malerials	4100	224,135.00	98.214.00	20,819.12	92,214-00	6,000.00	6
Books and Other Reference Materials	4200	0.00	2,082.00	1,094,33	2,082.00	0.00	(
Materials and Supplies	4300	774,343 00		640,440.09	1,906,251.00	(23,368.00)	_1
Noncapitalized Equipment	4400	18,675.00		50,039.58	110,705.00	(32,515,00)	-41
Food	4700	0.00		0.00	0.00	0.00	(
TOTAL, BOOKS AND SUPPLIES		1,017,153.00		712,393.12	2,111,252.00	(49,883.00)	-2
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	93,225,00	132,945,00	28,841.95	152,945.00	(20,000.00)	-15
Travel and Conferences	5200	54,849.00	83,377,00	30,955.80	92,676.00	(9,299.00)	-11
Dues and Memberships	5300	21,810.00	23,360.00	19,896.41	23,360.00	0-00	(
Insurance	5400-545	194,547.00	193,095 00	193,095,00	193,095.00	0.00	(
Operations and Housekeeping Services	5500	646,500.00	737,685 00	351,617,41	726,710.00	10,975.00	
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 5600	143,848.00	181,125.00	113,249.58	172,250.00	8,875.00	4
Transfers of Direct Costs	5710	0.00	00,00	0.00	0.00	0.00	(
Transfers of Direct Costs - Interfund	5750	0.00	0.00	275.00	425.00	(425.00)	
Professional/Consulting Services and Operating Expenditures	5800	825,995.00	1,103,966,00	427,795.16	1,107,965.00	(3,999.00)	-(
Communications	5900	112,000,00		66,884.54	110,564.00	0.00	
TOTAL, SERVICES AND OTHER	0000	7.12,000,000	710,007100	30,00 1104	. 10,00 1,00	0.00	`

### 2019-20 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries		0200	0.00	0.00	0.00	0.00	0.00	(95)
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0,00	0,00	0.
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	20,000.00	0.00	0.
THER OUTGO (excluding Transfers of Indir	rect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0,00	0,00	0.0
State Special Schools		7130	0,00	0.00	0.00	0.00	0.00	0.
Tuition, Excess Costs, and/or Deficit Paymen	te	7 100	0,00	0.00	0.00	0,00	0,00	
Payments to Districts or Charter Schools	15	7141	106,000,00	134,000.00	33,805.00	134,000.00	0,00	0.
Payments to County Offices		7142	369,039.00	383,428.00	57,377.78	405,917.00	(22,489.00)	-5
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.
Special Education SELPA Transfers of Appoi	rtionments							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0
To JPAs	6360	7223	0.00	0.00	0,00	0.00	0,00	0.
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0,00	0.00	0.00	0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0,00	0
Other Debt Service - Principal		7439	0.00	000	0.00	0.00	0.00	.0
TOTAL, OTHER OUTGO (excluding Transfers	s of Indirect Costs)		475,039,00	517,428.00	91,182.78	539,917.00	(22,489.00)	124
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(41,686.00		0.00	(41,686.00)	0.00	0
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(41,686.00	1000000000	0.00	(41,686.00)	0.00	0
			31,331,329.00	32,853,137.00	17,325,090.18	32,961,220.00	(108,083.00)	-0

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund		8914	0.00	0,00	0.00	0,00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		3313	0.00	0.00	0,00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0,00	0.00	0_00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/					,,,,		5.22	555
County School Facilities Fund		7613	0.00	0.00	0,00	0.00	0.00	0.09
To: Cafeteria Fund		7616	10,000,00	15,000.00	0.00	10,000.00	5,000.00	33.39
Other Authorized Interfund Transfers Oul		7619	0,00	0.00	0.00	375,448,00	(375,448.00)	Ne
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	15,000.00	0.00	385,448.00	(370,448.00)	-2469.79
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0,00	0.0
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0
Olher Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0,00	0,00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0,00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0,00	0.0
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00		
Contributions from Restricted Revenues		8990	0.00		0 = 0	0.00		
(e) TOTAL, CONTRIBUTIONS		5550	0.00			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USE	s		11-000.70	11-33-0	3,000	.m.v.v.		7.09.
(a - b + c - d + e)			(10,000.00	(15,000.00)	0.00	(385,448.00)	370,448.00	2469.7

Lowell Joint Elementary Los Angeles County

### Second Interim General Fund Exhibit: Restricted Balance Detail

19 64766 0000000 Form 01I

Printed: 2/27/2020 8:26 AM

		2019-20
Resource	Description	Projected Year Totals
T. ( D. ( ) ( )	2.1	0.00
Total, Restricted	Balance	

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	27,435,506.00	27,516,332.00	14,640,612.73	27,476,211.00	(40,121.00)	-0.1%
2) Federal Revenue		8100-8299	25,000.00	25,000.00	33,791,38	33,792,00	8,792,00	35.2%
3) Other State Revenue		8300-8599	575,314.00	996,172.00	475,430.20	996,172.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,000.00	163,435,00	150,509.00	207,697.00	44,262.00	27,1%
5) TOTAL, REVENUES			28,165,820.00	28,700,939.00	15,300,343.31	28,713,872.00	Avia de la companya della companya de la companya de la companya della companya d	
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,708,948.00	12,862,736_00	6,917,579.25	12,860,536.00	2,200.00	0.0%
2) Classified Salaries		2000-2999	3,389,154.00	3,415,961.00	1,965,025,61	3,458,413.00	(42,452.00)	-1_2%
3) Employee Benefits		3000-3999	7,173,767.00	6,920,892.00	3,913,631,29	6,924,257.00	(3,365,00)	0.0%
4) Books and Supplies		4000-4999	735,147.00	1,187,215.00	311,454.75	1,215,732.00	(28,517.00)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	1,887,673.00	2,129,003.00	1,119,281.09	2,114,642.00	14,361.00	0.7%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	46,011.00	46,011.00	24,458.00	68,500_00	(22,489_00)	-48.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(56,991.00)	(65,517.00)	0.00	(66,309.00)	792.00	-1.29
9) TOTAL, EXPENDITURES			25,903,709.00	26,516,301.00	14,251,429.99	26,595,771.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	)		2,262,111.00	2,184,638.00	1,048,913.32	2,118,101.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0,00	0.00	0,00	0.0%
b) Transfers Out		7600-7629	10,000.00	15,000.00	0.00	385,448.00	(370,448.00)	-2469.7%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	000	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	(1,844,294,00)	(1,853,541.00)	0,00	(1,870,706,00)	(17,165,00)	0.99
4) TOTAL, OTHER FINANCING SOURCES/U	SES		(1,854,294.00)	(1,868,541,00)	0,00	(2,256,154.00)		

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)			407,817.00	316,097.00	1,048,913.32	(138,053.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,796,712.74	6,796,712.74		6,796,712.74	0.00	0.0
b) Audit Adjustments		9793	0,00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			6,796,712.74	6,796,712.74		6,796,712.74		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)	1		6,796,712.74	6,796,712.74		6,796,712.74		
2) Ending Balance, June 30 (E + F1e)			7,204,529,74	7,112,809.74		6,658,659.74		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0,00	0.00		0,00		
All Others		9719	0.00	0,00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	2,513,000.00	2,662,000.00		2,662,000.00		
Technology/Chrome Cart Initiative	0000	9780	1,287,000.00					
Textbooks/Math & Science	0000	9780	608,000.00					
LACOE/BEST-Business Systems Enh	٤ 0000	9780	178,000.00					
GASB 75-Retiree Health Benefits Liab	oi 0000	9780	440,000.00					
Technology/Chrome Cart Initiative	0000	9780		1,287,000.00				
Textbooks/Math & Science	0000	9780		757,000.00				
LACOE/BEST-Business Systems Enh	ε 0000	9780		178,000.00				
GASB 75-Retiree Health Benefits Liab	0000 i	9780		440,000.00				
Technology/Chrome Cart Initiative	0000	9780				1,287,000.00		
Textbooks/Math & Science	0000	9780				757,000.00		
LACOE/BEST-Business System Enha	r 0000	9780				178,000.00		
GASB 75-Retiree Health Benefits Liab	0000 i	9780				440,060.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertaintles		9789	1,566,566.00	1,642,657.00		1,648,061.00		
Unassigned/Unappropriated Amount		9790	3,114,963.74	2,798,152.74		2,338,598.74		

Negodistlan -	una C-da	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	(Col B & D)	% Diff (E/B)
Description Resou CFF SOURCES	rce Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CFF SOURCES								
Principal Apportlonment State Aid - Current Year		8011	12,699,733.00	12,537,998.00	6,723,700.00	12,509,767.00	(28,231.00)	-0.2
Education Protection Account State Aid - Current Year		8012	4,425,845.00	4,443,508.00	2,431,836.00	4,431,618.00	(11,890.00)	-0.3
State Aid - Prior Years		8019	0.00	0.00	0.00	0,00	0.00	0.0
Fax Relief Subventions		3010	0.00	0.00	0.00	0,00	5.55	1.961
Homeowners' Exemptions		8021	43,063.00	43,034.00	15,625.43	43,034,00	0.00	0.
Timber Yield Tax		8022	0.00	0.00	0.02	000	0.00	0.
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0
County & District Taxes								
Secured Roll Taxes		8041	8,000,119.00	7,974,711.00	4,699,506,19	7,974,711.00	0.00	0.
Unsecured Roll Taxes		8042	248,039.00	255,640.00	202,736.21	255,640.00	0.00	0
Prior Years' Taxes		8043	140,255.00	131,486.00	140,156.24	131,486.00	0.00	0.
Supplemental Taxes		8044	170,121,00	178,836.00	103,163.44	178,836.00	0.00	0.
Education Revenue Augmentation Fund (ERAF)		8045	1,664,839.00	1,911,012.00	251,122.98	1,911,012.00	0.00	0
Community Redevelopment Funds								
(SB 617/699/1992)		8047	39,664.00	37,898.00	70,743.59	37,898.00	0.00	0
Penalties and Interest from Delinquent Taxes		8048	3,828.00	2,209.00	2,022.63	2,209.00	0.00	0.
Viscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	O
Subtotal, LCFF Sources			27,435,506.00	27,516,332.00	14,640,612.73	27,476,211.00	(40,121.00)	-0
CFF Transfers								
Unrestricted LCFF								
	0000	8091	0.00	0.00	0.00	0.00	0.00	0
All Other LCFF					12,4260			
	II Other	8091	0.00	0.00	0.00	0.00	0.00	1:0
Transfers to Charter Schools in Lieu of Property Taxe	S	8096	0.00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	00.0	0,00	0
TOTAL, LCFF SOURCES			27,435,506.00	27,516,332.00	14,640,612.73	27,476,211.00	(40,121.00)	-0
EDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0,00	0.00	0.00	0
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	C
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	C
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	C
FEMA		8281	0.00	0.00	0.00	0.00	0.00	C
nleragency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	C
Pass-Through Revenues from Federal Sources		8287	0,00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290					. Vileting	
Title I, Part D, Local Delinquent				the same and		- 1		
Programs Title II, Part A, Supporting Effective	3025	8290		L REPORT	tini se jesen			
Instruction	4035	8290	West 2 of		Carried St.			

Description	Resource Codes	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)
Tille III, Part A, Immigrant Student								
Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant								
Program (PCSGP)	4610	8290		N SORA				
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290					public fisher	
All Other Federal Revenue	All Other	8290	25,000.00	25,000.00	33,791.38	33,792,00	8,792.00	35.29
TOTAL, FEDERAL REVENUE			25,000.00	25,000.00	33,791.38	33,792,00	8,792.00	35.29
OTHER STATE REVENUE					JUL 1/5	80 T. PL. T.		
Other State Apportionments								
ROC/P Entillement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0,00	0,00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0,00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	98,503.00	98,503.00	98,524,00	98,503.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia	als	8560	475,091.00	490,501.00	173,847.20	490,501.00	0,00	0.09
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590					0.00	0.07
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590				Selection in the	E VALUE	
California Clean Energy Jobs Act	6230	8590			The state of the s	- 1 K-37 W	STR. VAN	
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590					Temporal States	
Quality Education Investment Act	7400	8590			1112231		THE PARTY	
All Other State Revenue	All Other	8590	1,720.00	407,168.00	203,059.00	407,168.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			575,314.00	996,172.00	475,430.20	996,172.00	0.00	0.09

escription	Resource Codes	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)
THER LOCAL REVENUE	Resource Codes	Codes					(L)	
THER LOCAL REVENUE							TORY STATE	
Other Local Revenue County and District Taxes							K B S	
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
		8617	1000	White Still was	0.00	0.22		
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00		
Supplemental Taxes		0010	0,00	0.00	0,00	0.00		
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0
Other		8622	0.00	0,00	0.00	0.00	0,00	0.0
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinguent Non-L	CFF				JESTA II.			
Taxes		8629	0.00	0.00	0.00	0.00		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0_00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0,00	0.00	0.00	0.0
Interest		8660	115,000.00	115,000.00	67,465.56	115,000.00	0.00	0,
Net Increase (Decrease) in the Fair Value of Ir	nvestments	8662	0.00	0.00	0,00	0.00	0.00	0.
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.1
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	0.00	0.00	0,00	0,00	0.00	0,
Interagency Services		8677	0.00	0.00	0,00	0.00	0.00	0,
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0,
All Other Fees and Contracts		8689	0.00	0.00	0,00	0.00	0.00	0,1
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00	0.00	0,
Pass-Through Revenues From Local Source	S	8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	15,000.00	48,435,00	83,043.44	92,697,00	44,262.00	91.
Tuilion		8710	0.00	0,00	0.00	0.00	0.00	0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793	HE TO LOY !	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 July - 18			Balu
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0_00	0.00	0.00	0,
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0,
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0,
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			130,000 00	163,435.00	150,509.00	207,697.00	44,262,00	27,
TOTAL, OTHER LOCAL REVENUE								

Description R		oject odes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	11	100	11,154,131,00	11,199,888,00	5,956,662_17	11,197,688.00	2,200.00	0.09
Certificated Pupil Support Salaries	12	200	297,912,00	352,085,00	202,874,81	352,085.00	0.00	0.00
Certificated Supervisors' and Administrators' Salar	ies 13	300	1,256,905.00	1,310,763.00	758,042.27	1,310,763_00	0_00	0_0
Other Certificated Salaries		900	0,00	0.00	0_00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			12,708,948,00	12,862,736.00	6,917,579.25	12,860,536.00	2,200.00	0.0
CLASSIFIED SALARIES								
Classified Instructional Salaries	2	100	203,513,00	203,513,00	106,667,25	203,513,00	0,00	0.0
Classified Support Salaries	22	200	1,430,946.00	1,404,761.00	781,796,39	1,416,761.00	(12,000,00)	-0.9
Classified Supervisors' and Administrators' Salarie	es 23	300	464,742.00	511,509.00	296,731,87	511,509.00	0,00	0.0
Clerical, Technical and Office Salaries	24	400	1,125,660,00	1,131,885,00	667,710,49	1,134,335.00	(2,450,00)	-0_2
Other Classified Salaries	29	900	164,293,00	164,293.00	112,119,61	192,295,00	(28,002,00)	-17.0
TOTAL, CLASSIFIED SALARIES			3,389,154.00	3,415,961.00	1,965,025.61	3,458,413.00	(42,452,00)	-1.2
MPLOYEE BENEFITS								
STRS	3101	1-3102	2,103,458,00	2,196,631.00	1,172,488,09	2,196,255,00	376 00	00
PERS	3201	1-3202	636,680_00	622,926.00	328,888,89	626,406_00	(3,480.00)	-0_6
OASDI/Medicare/Allernative	3301	1-3302	440,073.00	438,790.00	245,964,14	439,008,00	(218,00)	0.0
Health and Welfare Benefits	3401	1-3402	3,432,794.00	3,103,432,00	1,871,204,78	3,103,438.00	(6,00)	0.0
Unemployment Insurance	350	1-3502	8,029,00	7,967.00	4,300.30	7,964,00	3,00	0
Workers' Compensation	360	1-3602	257,652,00	256,065_00	142,031,83	256,105,00	(40.00)	0.0
OPEB, Allocated	370	1-3702	295,081.00	295,081.00	148,753,26	295,081,00	0,00	0.0
OPEB, Active Employees	375	1-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	390	1-3902	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			7,173,767.00	6,920,892,00	3,913,631,29	6,924,257.00	(3,365.00)	0.0
OOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4	100	56,000.00	56,000,00	0,00	50,000.00	6,000.00	10.
Books and Other Reference Materials	4	200	0.00	2,082.00	1,094,33	2,082.00	0.00	0
Malerials and Supplies	4	300	671,847.00	1,115,618,00	284,164,27	1,118,790.00	(3,172,00)	-0,3
Noncapitalized Equipment	4	400	7,300.00	13,515.00	26,196,15	44,860,00	(31,345.00)	-231
Food	4	700	0.00	0.00	0,00	0.00	0.00	0
TOTAL, BOOKS AND SUPPLIES			735,147,00	1,187,215.00	311,454.75	1,215,732,00	(28,517.00)	-2
SERVICES AND OTHER OPERATING EXPENDIT	URES							
Subagreements for Services	5	5100	0.00	0.00	0,00	0.00	0.00	0,
Travel and Conferences	5	5200	27,161.00	36,486.00	13,483.63	44,176,00	(7,690,00)	-21,
Dues and Memberships	5	5300	21,500,00	23,050,00	19,590,25	23,050.00	0.00	0.
Insurance	540	0-5450	194,547,00	193,095,00	193,095,00	193,095.00	0.00	0.
Operations and Housekeeping Services	5	5500	646,500.00	737,685.00	351,617,41	726,710,00	10,975_00	1.
Rentals, Leases, Repairs, and Noncapitalized Im	provements 5	5600	143,848.00	181,125,00	113,249,58	172,250,00	8,875.00	4
Transfers of Direct Costs	5	5710	(48,500.00)	(58,170,00)	0.00	(58,170,00)	0,00	0,
Transfers of Direct Costs - Interfund	5	5750	0,00	0.00	275.00	425,00	(425.00)	١
Professional/Consulting Services and								
Operating Expenditures		5800	790,617.00		361,085,68	902,542,00	2,626.00	0,
Communications	5	5900	112,000.00	110,564.00	66,884,54	110,564.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,887,673.00	2,129,003,00	1,119,281.09	2,114,642.00	14,361.00	0

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY				1201	New A	1 1	11.877.6	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0,00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0,00	0.00	0,00	0,00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0
Equipment Replacement		6500	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indi	rect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict								30254
Attendance Agreements		7110	0.00	0.00	0.00	0,00	0,00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0,00	0.0
Tuition, Excess Costs, and/or Deficit Paymer Payments to Districts or Charter Schools	nts	7141	0.00	0.00	0,00	0,00	0,00	0.0
Payments to County Offices		7142	46,011.00	46,011.00	24,458,00	68,500.00	(22,489.00)	-48.
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0,00	0.00	0.00	0,00	0,00	0.
To County Offices		7212	0.00	0,00	0.00	0,00	0.00	0.0
To JPAs		7213	0.00	0.00	0,00	0.00	0.00	0.0
Special Education SELPA Transfers of Appo	rtionments				C 27 4 9 F			
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0,00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0,00	0.00	0.00	0.00	0.00	0
All Other Transfers Out to All Others		7299	0,00	0,00	0.00	0.00	0,00	0.
Debt Service				**				
Debt Service - Interest		7438	0.00	0.00	0,00	0_00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfer	s of Indirect Costs)		46,011.00	46,011.00	24,458.00	68,500.00	(22,489.00)	-48.
OTHER OUTGO - TRANSFERS OF INDIRECT	r costs							
Transfers of Indirect Costs		7310	(15,305.00)	(23,831.00)	0.00	(24,623,00)	792,00	-3.
Transfers of Indirect Costs - Interfund		7350	(41,686.00)	(41,686.00)	0.00	(41,686.00)	0.00	0,
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(56,991.00)	(65,517.00)	0.00	(66,309,00)	792.00	-1.
TOTAL, EXPENDITURES			25,903,709.00	26,516,301.00	14,251,429.99	26,595,771.00	(79,470.00)	-0,

		Revenues	Expenditures, and Ch	nanges in Fund Baland	ce			
Description	Resource Codes	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)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0,00	0.00	0.00	0.00	0_0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0,00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	10,000.00	15,000.00	0.00	10,000.00	5,000.00	33.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	375,448.00	(375,448.00)	Nev
(b) TOTAL, INTERFUND TRANSFERS OUT		7013	10,000.00	15,000.00	0.00	385,448.00	(370,448.00)	-2469.7%
OTHER SOURCES/USES			10,000.00	10,000.00	0.55	00,044,000	(0/0,440.00)	2400.77
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0,00	0.00	0.09
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0,00	0,00	0,00	0.00	0.00	0.09
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0,00	0.09
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0_00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0,00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0,00	0.09
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,844,294.00	(1,853,541.00)	0,00	(1,870,706,00)	(17,165.00)	0.99
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0,00	0.00	0.00
(e) TOTAL, CONTRIBUTIONS			(1,844,294.00	(1,853,541.00)	0.00	(1,870,706.00)	(17,165.00)	0.99
TOTAL, OTHER FINANCING SOURCES/USE: (a - b + c - d + e)	S		(1,854,294.00	(1,868,541.00)	0.00	(2,256,154.00)	(387,613.00)	20.79

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Description Resor	Objecurce Codes Codes		Board Approved Operating Budget (B)	Actuals To Date _(C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A, REVENUES		177-17	77.44				
1) LCFF Sources	8010-80	0.00	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-82	1,144,917,00	1,388,286.00	406,848.55	1,420,619.00	32,333.00	2.3%
3) Other State Revenue	8300-85	379,307.00	430,819.00	201,596.84	413,943.00	(16,876.00)	-3.9%
4) Other Local Revenue	8600-87	2,059,102.00	2,107,958.00	414,739.73	2,103,949.00	(4,009.00)	-0.29
5) TOTAL, REVENUES		3,583,326.00	3,927,063.00	1,023,185.12	3,938,511.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-19	99 2,225,958.00	2,217,287.00	1,180,212.96	2,172,903.00	44,384.00	2.0%
2) Classified Salaries	2000-29	1,128,864.00	1,128,864.00	651,713.10	1,151,594.00	(22,730,00)	-2.0%
3) Employee Benefits	3000-39	99 1,141,358,00	1,184,169.00	660,741.22	1,184,044.00	125.00	0.09
4) Books and Supplies	4000-49	99 282,006.00	874,154.00	400,938.37	895,520.00	(21,366,00)	-2.49
5) Services and Other Operating Expenditures	5000-59	99 205,101.00	437,114.00	113,329.76	465,348.00	(28,234,00)	-6.59
6) Capital Outlay	6000-69	0.00	0.00	0.00	0.00	0,00	0.09
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-72 7400-74		471,417.00	66,724.78	471,417.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 15,305.00	23,831,00	0.00	24,623.00	(792.00)	-3.39
9) TOTAL, EXPENDITURES		5,427,620.00	6,336,836.00	3,073,660.19	6,365,449.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,844,294.00)	(2,409,773,00)	(2,050,475.07)	(2,426,938.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     Transfers In	8900-89	29 0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses     Sources	8930-89	79 0.00	0.00	0,00	0.00	0.00	0.09
b) Uses	7630-76	99 0.00	0.00	0,00	0,00	0.00	0.09
3) Contributions	8980-89	99 1,844,294.00	1,853,541.00	0,00	1,870,706,00	17,165.00	0.99
4) TOTAL, OTHER FINANCING SOURCES/USES		1.844.294.00	1,853,541.00	0.00	1,870,706.00		

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(556,232.00)	(2,050,475,07)	(556,232.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	556,231.47	556,231.47		556,231.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			556,231.47	556,231.47		556,231.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			556,231.47	556,231.47		556,231.47		
2) Ending Balance, June 30 (E + F1e)			556,231.47	(0.53)		(0.53)		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	556,231.47	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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	(0.53)		(0.53)		

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (E/B) (F)
CFF SOURCES								3 8
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Curr	ent Year	8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0,00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation								
Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds								
(SB 617/699/1992)		8047	0.00	0,00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
/iscellaneous Funds (EC 41604)		0010					III	
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
055.7								
CFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	
Transfers to Charter Schools in Lieu of Prope	rly Taxes	8096	0,00	0.00	0,00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0,00	0,00	0.00	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0,00	0.00	
OTAL, LCFF SOURCES			0.00	0.00	0.00	0,00	0.00	
EDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	
Special Education Entitlement		8181	681,795.00	662,403.00	0.00	662,403.00	0,00	
Special Education Discretionary Grants		8182	16,649.00	16,649.00	0.00	16,649.00	0.00	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	T	0.00	0.00		
Wildlife Reserve Funds		8280	0.00		0.00	0.00		
FEMA		8281	0.00		0.00	0.00	0.00	
nteragency Contracts Between LEAs		8285	0.00		0.00	0.00	0.00	
Pass-Through Revenues from Federal Source	s	8287	0.00		0.00	0.00	0.00	
	3010	8290	312,912 00		155,257,00	450,652.00	20,338.00	
Title I, Part A, Basic	3010	0230	312,912.00	450,514,00	155,257.00	450,002,00	20,330.00	
Title I, Part D, Local Delinquent	2025	9300	0.00	0.00	0.00	0.00	0.00	
Programs Title II, Part A, Supporting Effective	3025	8290	0.00	0.00	0.00	0.00	0.00	
Instruction	4035	8290	68,417.00	118,366.00	100,273.00	118,345.00	(21.00)	

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	2,197.00	1,098.00	2,197.00	0.00	0.0
Title III, Part A, English Learner Program	4203	8290	27,346.00	65,172.00	52,726.00	65,172,00	0,00	0.0
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0,00	0.00	0.0
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	22,798.00	34,457.00	26,751.00	34,457,00	0,00	0.0
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0,00	0.0
All Other Federal Revenue	All Other	8290	15,000.00	58,728.00	70,743.55	70,744_00	12,016.00	20.5
TOTAL, FEDERAL REVENUE			1,144,917.00	1,388,286.00	406,848.55	1,420,619.00	32,333.00	2.3
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Enlitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.
Special Education Master Plan Current Year	6500	8311	0,00	0.00	000	0,00	0.00	0.
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0,00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0,00	0,
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	I I I I I I I I I I I I I I I I I I I	
Lottery - Unrestricted and Instructional Materia	E	8560	168,135.00	173,118.00	17,164,58	173,118.00	0.00	0.
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0,00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0,00	0,00	0,00	0,
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0,00	0.00	0.00	0.
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0,00	0.
Career Technical Education Incentive Grant Program	6387	8590	0,00	0.00	0.00	0.00	0,00	0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0,00	0.00	0.00	0,00	0.
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0
All Other State Revenue	All Other	8590	211,172.00	257,701.00	184,432,26	240,825,00	(16,876.00)	-6
TOTAL, OTHER STATE REVENUE			379,307.00	430,819.00	201,596.84	413,943.00	(16,876.00)	-3

				anges in Fund Balanc				
escription	Resource Codes	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)
THER LOCAL REVENUE	110000100 00000	00000	(* -)	(5)	(0)	(5)	(-/	( ,
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes				.,				1.000
Parcel Taxes		8621	0.00	0.00	0.00	0,00	0.00	0
Other		8622	0.00	0.00	0.00	0,00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0.00	4,382.30	0.00	0.00	0
Penalties and Interest from Delinquent No	on-LCFF							
Taxes		8629	0.00	0.00	0.00	0.00	0,00	0.
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0,00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0
Interest		8660	0.00	0.00	0.00	0.00	0.00	0
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts		0002	REAL STATES				Minde Intelle	
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00	Walley H. P. S.	
Transportation Fees From Individuals		8675	0.00	0.00	0,00	0.00	0.00	Ç
Interagency Services		8677	0.00	0.00	0,00	00.0	0.00	(
Mitigation/Developer Fees		8681	0.00	0.00	0,00	0.00	0.00	(
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	(
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjus	strne	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sou	ırces	8697	0.00	0.00	0.00	0.00	0.00	C
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0,00	(
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0
From County Offices	6500	8792	2,059,102.00	2,107,958.00	410,357.43	2,103,949.00	(4,009.00)	-0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	C
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00		0.00	0.00	0.00	Ċ
From County Offices	6360	8792	0.00		0.00	0.00	0.00	C
From JPAs	6360	8793	0.00	0,00	0.00	0.00	0.00	0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0,00	0.00	0.00	C
From County Offices	All Other	8792	0.00		0.00	0.00	0.00	(
From JPAs	All Other	8793	0.00		0.00	0.00	0.00	0
All Other Transfers In from All Others	+ ****	8799	0.00		0.00	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			2,059,102,00		414,739,73	2,103,949.00	(4,009.00)	-0
			1	_,,000.00	1	_,,	* ************************************	

escription Res	Objection Codes	- (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
ERTIFICATED SALARIES	ource Codes Code	s (A)	(6)	(0)	(២).	(E)	(1)
ENTIFICATED SALANIES							
Certificated Teachers' Salaries	1100	1,722,763,0	0 1,703,125.00	900,420.30	1,704,403.00	(1,278.00)	-0,
Certificated Pupit Support Salaries	1200	284,191.0	0 293,929.00	147,471.51	248,267.00	45,662.00	15
Certificated Supervisors' and Administrators' Salarie	s 1300	219,004.0	0 220,233.00	132,321.15	220,233.00	0.00	0
Other Certificated Salaries	1900	0.0	0.00	0.00	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES		2,225,958.0	0 2,217,287.00	1,180,212.96	2,172,903.00	44,384.00	2
LASSIFIED SALARIES							
Classified Instructional Salaries	2100	938,010.0	0 938,010.00	537,809.61	938,480.00	(470,00)	-0
Classified Support Salaries	2200	93,635.0	0 93,635.00	62,712.33	131,195,00	(37,560,00)	-40
Classified Supervisors' and Administrators' Saiaries	2300	0.0	0.00	0.00	0,00	0.00	C
Clerical, Technical and Office Salaries	2400	15,619.0	0 15,619,00	8,861_11	15,619.00	0.00	0
Other Classified Salaries	2900	81,600.0	0 81,600,00	42,330.05	66,300.00	15,300,00	18
TOTAL, CLASSIFIED SALARIES		1,128,864.0	1,128,864,00	651,713.10	1,151,594.00	(22,730.00)	-2
MPLOYEE BENEFITS							
STRS	3101-3	102 367,848.0	380,076.00	200,289,03	373,800.00	6,276.00	1
PERS	3201-3	202 127,969.0	127,969.00	76,872.37	135,230.00	(7,261.00)	-4
OASDI/Medicare/Alternative	3301-3	302 119,954.0	120,180.00	66,320.48	121,478.00	(1,298,00)	-1
Health and Welfare Benefits	3401-3	470,396.0	500,059.00	287,059.67	497,641.00	2,418,00	C
Unemployment Insurance	3501-3	502 1,742.0	1,752.00	907,50	1,789.00	(37.00)	-2
Workers' Compensation	3601-3	53,449.0	54,133.00	29,292,17	54,106.00	27.00	(
OPEB, Allocated	3701-3	702 0.0	0.00	0.00	0,00	0.00	(
OPEB, Active Employees	3751-3	752 0.0	0.00	0.00	0.00	0.00	(
Other Employee Benefits	3901-3	902 0.0	0.00	0.00	0,00	0.00	(
TOTAL, EMPLOYEE BENEFITS		1,141,358.0	1,184,169.00	660,741.22	1,184,044.00	125.00	(
OOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	410	168,135.0	42,214,00	20,819,12	42,214.00	0.00	(
Books and Other Reference Malerials	420	0.0	0.00	0.00	0.00	0.00	(
Materials and Supplies	430	102,496	767,265.00	356,275.82	787,461.00	(20,196.00)	-2
Noncapitalized Equipment	440	11,375,0	64,675,00	23,843,43	65,845.00	(1,170,00)	-1
Food	470	0.0	0,00	0,00	0,00	0.00	(
TOTAL, BOOKS AND SUPPLIES		282,006.0	874,154.00	400,938.37	895,520.00	(21,366.00)	-2
ERVICES AND OTHER OPERATING EXPENDITU	RES						
Subagreements for Services	510	93,225	132,945.00	28,841,95	152,945.00	(20,000.00)	-15
Travel and Conferences	520	27,688.0	46,891.00	17,472.17	48,500.00	(1,609.00)	-:
Dues and Memberships	530	310.0	310.00	306.16	310.00	0,00	(
Insurance	5400-5	450 0.4	0.00	0.00	0.00	0.00	(
Operations and Housekeeping Services	550	0 0,1	0.00	0,00	0.00	0.00	(
Rentals, Leases, Repairs, and Noncapitalized Impro	vements 560	0.0	0.00	0,00	0.00	0.00	(
Transfers of Direct Costs	571	0 48,500.	58,170.00	0,00	58,170.00	0.00	(
Transfers of Direct Costs - Interfund	575	0 0.	0.00	0.00	0.00	0.00	
Professional/Consulling Services and Operating Expenditures	580	0 35,378.	198,798.00	66,709,48	205,423.00	(6,625.00)	
Communications	590	0 0.	0.00	0.00	0.00	0.00	(
		The second secon		II.	1		III.

us Angeles County			Expenditures, and Ch	anges in Fund Balanc	e			1 01111 0
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0,00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0,00	0.00	0_00	0.0%
Books and Media for New School Libraries								
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0,00	0.00	0,0%
Equipment		6400	0,00	0.00	0,00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirec	ct Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	106,000.00	134,000.00	33,805.00	134,000.00	0.00	0.09
Payments to County Offices		7142	323,028.00	337,417.00	32,919.78	337,417.00	0.00	0.09
Payments to JPAs		7143	0,00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues		, , , ,	0,00	0.00	0.00			-
To Districts or Charter Schools		7211	0.00	0,00	0.00	0,00	0,00	0.0
To County Offices		7212	0.00	0.00	0,00	0.00	0,00	0.09
To JPAs		7213	0.00	0.00	0,00	0,00	0.00	0.00
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	onments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00		0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00		0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00	0.00	0.00	0.00
All Other Transfers	7 11 0 1110	7281-7283	0.00		0.00	0.00	0,00	0.0
All Other Transfers Out to All Others		7299	0.00		0.00	0.00	0.00	0.0
Debt Service			. 77		15		100	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of	of Indirect Costs)		429,028.00	471,417_00	66,724.78	471,417.00	0.00	0,0
OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS							
Transfers of Indirect Costs		7310	15,305.00	23,831.00	0.00	24,623.00	(792.00)	-3,3
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		15,305.00	23,831.00	0.00	24,623.00	(792.00)	-3:39
TOTAL, EXPENDITURES			5,427,620.00	6,336,836,00	3,073,660,19	6,365,449,00	(28,613.00)	-0.59

INTERFUND TRANSFERS IN  From: Special Reserve Fund	Object Codes 8912 8914 8919	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)
From: Special Reserve Fund	8914		0.00				
From: Special Reserve Fund	8914		0.00				
	8914		0.00				
				0.00	0.00	0.00	0,0%
From: Bond Interest and Redemption Fund	8919	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	00.0	0.00	0_00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT		,,,,,		,,,,			
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/							
County School Facilities Fund	7613	0,00	0,00	0.00	0,00	0.00	0.09
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0,00	0.00	0.00	0.09
OTHER SOURCES/USES			1 Male #5				
SOURCES							
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.90	0.00		
Proceeds							
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources							0720
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds	0000		0.00	0,00	0.00	0.00	200
Proceeds from Certificates							
of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases	8972	0.00	0,00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds	8973	0.00	0,00	0,00	0,00	0.00	0.0
All Other Financing Sources	8979	0.00	0.00	0,00	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses	7699	0.00	0.00	0,00	0,00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	1,844,294.00	1,853,541.00	0.00	1,870,706.00	17,165.00	0,9
Contributions from Restricted Revenues	8990	0,00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		1,844,294.00	1,853,541.00	0.00	1,870,706.00	17,165.00	0.9
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)		1,844,294.00	1,853,541.00	0,00	1,870,706.00	(17,165.00)	0.9

### 2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	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	635,000,00	635,000.00	384,873.02	635,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	48,000.00	48,000.00	29,121.91	48,000.00	0.00	0:0%
4) Other Local Revenue	8600-8799	393,100.00	393,100.00	233,510.01	393,270,00	170.00	0.0%
5) TOTAL REVENUES		1,076,100.00	1,076,100.00	647,504.94	1,076,270.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0,00	0.00	0.0%
2) Classified Salaries	2000-2999	440_026_00	448,226.00	248,341.77	448,226.00	0.00	0.0%
3) Employee Benefits	3000-3999	117,814.00	117,814.00	81,423.26	117,814,00	0 00	0.0%
4) Books and Supplies	4000-4999	452,030.00	452,030.00	267,649.28	447,030,00	5,000 00	1.1%
5) Services and Other Operating Expenditures	5000-5999	67,300.00	57,300.00	29,538.48	58,525.00	(1,225.00)	-2.1%
6) Capilal Outlay	6000-6999	50,000.00	100,000.00	51,094.83	298,200.00	(198,200.00)	-198 2%
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	41,686.00	41,686.00	0.00	41,686.00	0.00	0.0%
9) TOTAL_EXPENDITURES		1,168,856.00	1,217,056.00	678,047.62	1,411,481.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(92,756.00)	(140,956.00)	(30,542.68)	(335,211,00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	10,000 00	15,000.00	0.00	10,000.00	(5,000.00)	-33.3%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Sources/Uses     a) Sources	8930-8979	0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		10,000.00	15,000.00	0.00	10,000.00		in remi

### 2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,756.00)	(125,956.00)	(30,542.68)	(325,211.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	1,141,983.57	1,141,983.57		1,141,983.57	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)			1,141,983.57	1,141,983.57		1,141,983.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		,	1,141,983.57	1,141,983.57	Mark The Company	1,141,983.57		
2) Ending Balance, June 30 (E + F1e)			1,059,227.57	1,016,027.57		816,772.57		
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash								
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 c) Committed		9740	1,059,227.57	1,016,027.57		816,772.57		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commilments d) Assigned		9760	0.00	0,00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		0700	0.00	2 2 2 2 2		P.00		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0.00	0.00		0.00		

### 2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description Resource Code:	s Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE							
Child Nutrilion Programs	8220	635 000 00	635,000 00	384 873 02	635,000.00	0.00	0.0%
Donaled Food Commodities	8221	0.00	0.00	0 00	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		635,000 00	635,000.00	384,873,02	635,000.00	0.00	0.0%
OTHER STATE REVENUE							
Child Nutrition Programs	8520	48,000.00	48 000 00	29,121,91	48,000.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE		48,000.00	48 000 00	29,121 91	48,000.00	0_00	0.0%
OTHER LOCAL REVENUE							
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634	375,000.00	375,000.00	222,847,31	375,000.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	18,000.00	18,000.00	10,393.13	18,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	100.00	100 00	269.57	270.00	170,00	170.0%
TOTAL, OTHER LOCAL REVENUE		393,100,00	393,100.00	233,510.01	393,270.00	170.00	0.0%
TOTAL, REVENUES		1,076,100.00	1,076,100.00	647,504.94	1,076,270.00		

## 2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (日)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES				NO.				
Certificated Supervisors' and Administrators' Salaries		1300	000	0.00	0.00	0.00	0.00	0.03
Other Certificated Salaries		1900	0.00	0,00	0.00	0,00	0.00	0.05
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	330,266,00	338,466.00	183,313.86	338,466.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	71,560.00	71,560 00	42,227 22	71,560.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	38,200,00	38,200 00	22,800,69	38,200.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			440,026.00	448_226 00	248,341.77	448 226 00	0.00	0.09
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0 00	0,00	0.00	0.09
PERS		3201-3202	38,999.00	38,999.00	26,426,78	38,999,00	0.00	0.09
OASDI/Medicare/Allemalive		3301-3302	27,224.00	27,224.00	18,825.27	27,224.00	0.00	0.09
Health and Welfare Benefits		3401-3402	45,785.00	45,785.00	32,075.82	45,785,00	0.00	0.09
Unemployment Insurance		3501-3502	197.00	197.00	123.74	197,00	0.00	0.09
Workers' Compensation		3601-3602	5,609.00	5,609.00	3,971.65	5,609.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0,09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0,00	0.00	0,09
TOTAL, EMPLOYEE BENEFITS			117,814.00	117,814.00	81,423.26	117,814.00	0.00	0.09
BOOKS AND SUPPLIES								
Books and Other Reference Malerials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	50,030.00	50,030.00	27,238.14	50,030,00	0.00	0.09
Noncapitalized Equipment		4400	18,000.00	18,000.00	11,058.21	13,000.00	5,000.00	27,89
Food		4700	384,000.00	384,000.00	229,352.93	384 000 00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			452,030,00	452,030.00	267,649.28	447,030.00	5,000.00	1.19

## 2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description Resource Godes	Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES			1,17,4				
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	1,750.00	1,750.00	1,435.58	1,750.00	0.00	0.0%
Dues and Memberships	5300	250.00	250.00	425.90	500.00	(250.00)	-100.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	3,100.00	3,100.00	1,340.00	3,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	15,700.00	15,700.00	3,448.00	15,700.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0,0%
Transfers of Direct Costs - Interfund	5750	0.00	0,00	(275.00)	(425.00)	425 00	New
Professional/Consulting Services and Operating Expenditures	5800	46,000.00	36,000.00	23,164.00	37,400.00	(1,400,00)	-3.9%
Communications	5900	500.00	500,00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		67,300.00	57,300.00	29,538,48	58,525,00	(1,225.00)	-2.1%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0,00	0.00	9,902.09	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	50,000 00	100,000 00	41,192,74	298,200.00	(198_200.00)	-198.2%
TOTAL, CAPITAL OUTLAY		50_000_00	100,000_00	51,094.83	298,200.00	(198,200.00)	-198.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	41,686.00	41,686.00	0.00	41,686.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		41,686.00	41,686.00	0.00	41,686.00	0.00	0.0%
TOTAL EXPENDITURES		1,168,856.00	1.217,056.00	678.047.62	1,411,481.00		g it if

## 2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	10,000.00	15,000,00	0.00	10,000.00	(5,000.00)	-33.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	15,000.00	0.00	10,000.00	(5,000.00)	-33.3%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES			0.00	0.50	0.00	0.00	0,00	0,07
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0,0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000.00	15,000,00	0.00	10,000,00		

Lowell Joint Elementary Los Angeles County

## Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

19 64766 0000000 Form 13I

Printed: 2/27/2020 8:10 AM

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	816,772.57
Total, Restr	icted Balance	816,772.57

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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	78,000,00	78,000.00	53,110,24	90,000,00	12,000.00	15.49
5) TOTAL, REVENUES		78,000.00	78,000.00	53,110.24	90,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0,00	0.00	0.00	0.0%
Classified Salaries	2000-2999	71,266,00	72,691.00	41,571,60	72,691,00	0.00	0.0%
3) Employee Benefits	3000-3999	38,133,00	38,133.00	22,358,58	38,133.00	0.00	0.0%
4) Books and Supplies	4000-4999	9,000.00	9,100,00	601_69	9,100 00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	280,000,00	280,000,00	18,286,75	262,000.00	18,000 00	6.4%
6) Capital Oullay	6000-6999	0.00	35,000,00	0.00	200,000.00	(165,000.00)	-471 49
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		398,399.00	434,924.00	82,818.62	581,924.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(320,399.00)	(358,924.00)	(29,708.38	(491,924.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	400,000.00	400,000,00	400,000.00	775,448.00	375,448 00	93,99
b) Transfers Oul	7600-7629	0.00	0.00	0.00	0.00	0.00	0,09
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0,00	0.00	0,00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		400,000.00	400,000.00	400,000.00	775,448.00		ExT&

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,601.00	43,076,00	370,291.62	283 524 00		
F. FUND BALANCE, RESERVES			- 0'					
				1				
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	1,977,328,28	1,977,328,28		1,977,328.28	0.00	0.0
						William Strategy		
b) Audit Adjustments		9793	0.00	0.00		0.00	0:00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,977,328.28	1,977,328.28		1,977,328.28	LANGE I E	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,977,328.28	1,977,328.28		1,977,328.28		
2) Ending Balance, June 30 (E + F1e)				2 020 404 29		TOWN TOWNS CONTROL		
2) Ending Balance, June 30 (E + F1e)			2,056,929.28	2,020,404_28		2,260,852.28		
Components of Ending Fund Balance  a) Nonspendable						1 1		
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepald items		9713	0.00					
-				0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	131,453.61	131,453.61		131,453.61		
c) Committed								
Stabilizátion Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0 00		0.00		
d) Assigned						1		
Olher Assignments		9780	1,925,475.67	1,888,950.67		2,129,398,67		
1-Time Mandale Revenue 17-18	0000	9780	450,360.00					
1-Time Mandate Revenue 18-19	0000	9780	530,557.00					
LCAP Supplemental 17-18 Ending Balance	0000	9780	332,727.00					
LCAP Supplemental 18-19 Ending Balance	0000	9780	320,186.00					
Other Assignments	0000	9780	291,645,67					
1-Time Mandate Revenue 17/18	0000	9780		450,360.00				
1-Time Mandaté Revenue 18/19	0000	9780		530,557.00				
LCAP Supplemental 17-18 Ending Balance	0000	9780		332,727.00				
LCAP Supplemental 18-19 Ending Balance	0000	9780		320,186.00		1		
Other Assignments	0000	9780		255,120.67				
1-Time Mandate Revenue 17-18	0000	9780				450 360 00		
1-Time Mandale Revenue 18-19	0000	9780				530.557.00		
LCAP Supplemental 17-18 Ending Balance	0000	9780				332 727.00		
LCAP Supplemental 18-19 Ending Balance	0000	9780				320,186.00		
Other Assignments	0000	9780	1000 100	Bull In Co.		495,568.67		
e) Unassigned/Unappropriated				RESTUR				
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES				1				
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0,00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0,09
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	60,000.00	60,000.00	32,511 68	80,000.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.09
Interest		8660	18,000.00	18,000.00	20,598 58	30,000,00	12,000 00	66.79
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0 00	0,00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			78,000,00	78,000.00	53,110.24	90,000.00	12,000.00	15.49
TOTAL REVENUES			78,000.00	78,000.00	53,110.24	90,000.00		

Description R	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D) (E)	% Diff Column B & D
CLASSIFIED SALARIES	esource codes Object codes	(6)	101	(6)	101.		(F)
Classified Support Salaries	2200	71,266.00	72,691.00	41,571.60	72,691,00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0,00	0.00	0 00	0.09
TOTAL, CLASSIFIED SALARIES		71,266 00	72,691.00	41,571,60	72,691_00	0_00	0_09
EMPLOYEE BENEFITS							
STRS	3101-3102	0,00	0 00	0.00	0 00	0.00	0.09
PERS	3201-3202	14,776.00	14,776.00	8,198.33	14,776.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	5,451,00	5,451.00	3,142.74	5,451 00	0.00	0.0
Health and Welfare Benefits	3401-3402	16,730.00	16,730.00	10,332.24	16,730.00	0.00	0.0
Unemployment Insurance	3501-3502	36.00	36.00	20.55	36,00	0,00	0.0
Workers' Compensation	3601-3602	1,140,00	1,140.00	664.72	1,140.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0,0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		38,133.00	38,133.00	22,358.58	38,133,00	0,00	0.0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0,00	0,00	0.0
Materials and Supplies	4300	9,000 00	9,100,00	601.69	9,100.00	0,00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, BOOKS AND SUPPLIES		9,000 00	9,100.00	601,69	9,100,00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0,00	0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0
Renlals, Leases, Repairs, and Noncapitalized Improvements	5600	280,000,00	280,000.00	18,286.75	262,000.00	18,000,00	6.4
Transfers of Direct Costs	5710	0.00	0.00	0,00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0,0
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	RES	280,000,00	280,000.00	18,286.75	262,000 00	18,000.00	6.4
CAPITAL OUTLAY			li .				
Land Improvements	6170	0.00	0,00	0.00	100,000.00	(100,000.00)	N
Buildings and Improvements of Buildings	6200	0 00	35,000.00	0 00	100,000.00	(65,000.00)	-185
Equipment	6400	0,00	0,00	0.00	0,00	0.00	0.0
Equipment Replacement	6500	0,00	0,00	0.00	0.00	0:00	0.0
TOTAL, CAPITAL OUTLAY		0.00	35,000,00	0.00	200,000 00	(165,000.00)	-471.4
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0,00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0,00	0.00	0.00	0,00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	)	0.00	0,00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES		398,399,00	434,924,00	82,818.62	581,924,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	400,000,00	775,448.00	375,448.00	93,9%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	400,000,00	775,448.00	375,448 00	93.9%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0 00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0:00	0.00	0,00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0 00	0.0%
All Other Financing Sources		8979	0_00	0.00	0.00	0,00	0.00	0,0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0,0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0 00	0.00	0.0%
CONTRIBUTIONS								onvi
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0,00	0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	400,000.00	400,000.00	775,448.00		

Lowell Joint Elementary Los Angeles County

## Second Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

19 64766 0000000 Form 14I

Printed: 2/27/2020 8:14 AM

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	131,453.61
Total, Restri	cted Balance	131,453.61

Description Re	source Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0,00	0.00	0.00	0,00	0.0%
2) Federal Revenue	8100-8299	0_00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	123,958.16	123,960.00	123,980.00	New
5) TOTAL, REVENUES		0.00	0.00	123,958.16	123,960.00		SVE AL
B. EXPENDITURES							RIX 751
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	160,000,00	160,000.00	0.00	30,545,00	129,455,00	80.9%
3) Employee Benefits	3000-3999	92,051.00	92,051.00	0.00	12,652.00	79,399,00	86,3%
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	426,000.00	2,278,620.00	82,767.00	2,336,600.00	(57,980.00)	-2.5%
6) Capital Oullay	6000-6999	10,000,000,00	9,020,000.00	1,810,096,36	4,044,620,00	4,975,380.00	55,2%
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		10,678,051.00	11,550,671.00	1,892,863,36	6,424,417.00	THE CO.	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		(10,678,051.00)	(11,550,671,00)	(1,768,905,20)	(6,300,457.00)		
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	240,015.00	240,011.14	240,015.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	14,246,000.00	13,976,000.00	13,730,000.00	13,976,000.00	0.00	0.0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-6999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL OTHER FINANCING SOURCES/USES		14 246,000.00	13,735,985.00	13,489,988 86	13,735,985,00		Luni

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Oifference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,567,949.00	2,185,314.00	11,721,083.66	7,435,528.00		Tiles,
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	82,265 76	82,265.76		82,265.76	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)			82,265,76	82,265.76		82,265.76		
d) Other Restalements		9795	0.00	0,00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,265.76	82,265.76		82,265.76		
2) Ending Balance, June 30 (E + F1e)			3,650,214.76	2,267,579.76		7,517.793.76		
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 Ilems		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance     c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0,00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,650,214.76	2,267,579,76		7,517,793.76		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue		8290	0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0_00	0.00	0.00	0,00	0.00	0,0%
Other Subventions/In-Lieu Taxes		8576	0,00	0_00	0.00	0,00	0,00	0,0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0_00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0,00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0,00	0,00	0.00	0_00	0.00	0,09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penallies and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0 00	0.00	0.00	0.09
Sales Sale of Equipmenl/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0,00	0.00	0.0%
Interest		8660	0:00	0.00	123,958.16	123,960.00	123,960.00	Nev
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0,00	0.00	0.00	0.00	0,09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	123,958.16	123,960,00	123,960 00	Ne
TOTAL, REVENUES			0.00	0.00	123,958.16	123,960.00		37040

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES			200				
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	160,000.00	160,000.00	0.00	30,545,00	129,455,00	80,9
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		160,000.00	160,000.00	0.00	30,545.00	129 455 00	80,99
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	.0.00	0.00	0.00	0.09
PERS	3201-3202	33,173.00	33,173.00	0.00	6,024.00	27,149.00	81.8
OASDI/Medicare/Allemative	3301-3302	12,240.00	12,240.00	0.00	2,337.00	9,903.00	80.9
Health and Welfare Benefits	3401-3402	44,000.00	44,000 00	0.00	3,788 00	40,212.00	91.4
Unemployment Insurance	3501-3502	80.00	80.00	0.00	15.00	65.00	81.3
Workers' Compensation	3601-3602	2,558.00	2,558.00	0.00	488.00	2,070.00	80.9
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		92,051.00	92,051.00	0.00	12,652.00	79,399.00	86.3
BOOKS AND SUPPLIES							ğgı
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Malerials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0,00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	-0.0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improven	nents 5600	0.00	24,620.00	82,600.00	82,600.00	(57,980.00)	-235.5
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0 00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	426,000.00	2,254,000.00	167.00	2.254,000,00	0_00	0.0
Communications	5900	0.00	0,00	0.00	0,00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPEN	IDITURES	426,000.00	2.278,620.00	82,767.00	2,336,600.00	(57,980.00)	

Lowell Joint Elementary Los Angeles County

## 2019-20 Second Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

19 64766 0000000 Form 21l

Description Resour	ce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget {B}	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	000	525 302 02	1,000,000.00	(1 000 000 00)	Nev
Land Improvements	6170	0.00	0.00	24,619.70	24,620,00	(24,620.00)	Nev
Buildings and Improvements of Buildings	6200	10,000,000.00	9,000,000.00	1,240,192.74	3,000,000.00	6 000 000 00	66.7%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0,00	0,00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement	6500	0.00	20,000.00	19,981.90	20,000,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		10,000,000.00	9,020,000.00	1,810,096.36	4 044 620 00	4,975,380.00	55.2%
THER OUTGO (excluding Transfers of Indirect Costs)							
Olher Transfers Oul							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service					1		
Repayment of State School Building Fund							
Aid - Proceeds from Bonds	7435	0.00	0.00	0.00	0.00	0_00	0.09
Debt Service - Interest	7438	0.00	0:00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0,00	0.00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0,00	0 00	0.00	0.00	0.09
TOTAL EXPENDITURES		10.678.051.00	11.550.671.00	1 892 863 36	6,424,417.00		1

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS			1 2/2					
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							***	
To: Stale School Building Fund/				,				
County School Facilities Fund		7613	0,00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	240,015.00	240,011,14	240,015,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	240,015.00	240,011.14	240,015.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	14,000,000 00	13,730,000.00	13,730,000.00	13,730,000.00	0.00	0.09
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources County School Building Aid		8961	0.00	0,00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds		2074	2.00	0.00	0.00			
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capilal Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0_00	0.0%
All Other Financing Sources	10	8979	246,000,00	246,000.00	0.00	246,000.00	0,00	0.09
(c) TOTAL, SOURCES USES			14,246,000.00	13,976,000.00	13,730,000.00	13,976,000.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	-0-09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.01
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0,00	0.00	0.01
(e) TOTAL, CONTRIBUTIONS			0:00		0.00	0.00	9,00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,246,000 00	13,735,985,00	13,489,988.86	13,735,985 00		

Lowell Joint Elementary Los Angeles County

## Second Interim Building Fund Exhibit: Restricted Balance Detail

19 64766 0000000 Form 21I

Printed: 2/27/2020 8:15 AM

Resource	Description	2019/20 Projected Year Totals
Nesource	Description	110,00000 1001 100010
otal, 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				Legality			
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	45,000.00	45,000.00	57,166.22	71,000.00	26,000.00	57.8%
5) TOTAL, REVENUES		45,000.00	45,000.00	57,186.22	71,000.00		nu X
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	20,000.00	20,000.00	1,322.21	20,000,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	200,000.00	200,000.00	34,754.00	335,000,00	(135,000 00)	-67.5%
Olher Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0:00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		230,000.00	230,000.00	46,076,21	365,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(185,000,00)	(185,000.00)	11,090.01	(294,000.00)		
D. OTHER FINANCING SOURCES/USES							
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%
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(185,000.00)	(185,000.00)	11,090.01	(294,000 00)		
F. FUND BALANCE, RESERVES					E LONG THE			
Beginning Fund Balance     As of July 1 - Unaudited		9791	1,437,144.73	1,437,144.73		1,437,144.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	Total Control	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,437,144.73	1,437,144,73		1,437,144,73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,437,144.73	1,437,144.73		1,437,144.73		
2) Ending Balance, June 30 (E + F1e)			1,252,144,73	1,252,144,73		1,143,144.73		
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 c) Committed		9740	27,347.12	27,347.12		53,347.12		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commilments d) Assigned		9760	0.00	0.00		0.00		
Olher Assignments e) Unassigned/Unappropriated		9780	0.00	0,00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,224,797.61	1,224,797.61		1,089,797.61		P. S. H.

Description	Resource Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0.00	0.00	0:00:	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0,00	0.00	0.00	0.00	0_00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616	0.00	0.00	0_00	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.00	0_0%
Supplemental Taxes	8618	0.00	0,00	0.00	0,00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	8621	0.00	0,00	0,00	0,00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0,00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.00	0,00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0,00	0.00	0.0%
Interest	8660	35,000.00	35,000.00	14,177.58	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s 8662	0,00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Miligalion/Developer Fees	8681	10,000.00	10,000 00	42,988,64	36,000 00	26,000 00	260 0%
Olher Local Revenue							
All Olher Local Revenue	8699	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers in from All Others	8799	0.00	0.00	0:00	.0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		45,000.00	45 000 00	57,166.22	71,000.00	26,000.00	57.8%
TOTAL_REVENUES		45,000,00	45,000.00	57,166.22	71_000_00		13 3

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ERTIFICATED SALARIES				· ·		N. I.	
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0,00	0,00	0,00	0.0
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0_00	0.00	0.00	0.00	0,00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0,00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0 00	0.00	0.0
MPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0,0
Health and Welfare Benefits	3401-3402	0.00	0.00	0 00	0.00	0.00	0,0
Unemployment insurance	3501-3502	0.00	0.00	0_00	0,00	0.00	0,
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0,0
OPEB, Allocated	3701-3702	0.00	0.00	0_00	0.00	0.00	0,
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0,00	0 00	0,
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0,
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.1
BOOKS AND SUPPLIES							Villa
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0,00	0.0
Books and Other Reference Materials	4200	0.00	0,00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	20,000.00	20,000.00	1,322.21	20,000.00	0.00	0.
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		20,000.00	20,000.00	1,322.21	20,000.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0
Travel and Conferences	5200	0.00	0 00	0.00	0.00	0.00	0.
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents 5600	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.
Transfers of Direct Costs	5710	0.00	0.00	0.00	0,00	0.00	0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPEND	NTUBES	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0

Description Resourc	e Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	300,000.00	(300,000.00)	Nev
Buildings and Improvements of Buildings	6200	200,000.00	200,000.00	34,754,00	35,000.00	165,000.00	82.5%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0,00	0.00	0.09
Equipment Replacement	6500	0.00	0_00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		200,000.00	200,000.00	34,754.00	335,000.00	(135,000.00)	-67.59
OTHER OUTGO (excluding Transfers of Indirect Costs)  Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES		230,000 00	230,000.00	46.076.21	365,000.00		18 78

Description	Resource Codes Object (	Original Budget Codes (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							1,7,5
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	891	9 0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0,0
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	761	3 0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	761	9 0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES			3.00		5.00	0.00	0,0
SOURCES							
Proceeds Proceeds from Disposal of Capital Assets	895	53 0.00	0.00	0.00	0.00	0.00	0.0
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	896	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds  Proceeds from Certificates of Participation	897	71 0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases	897	72 0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds	897	73 0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources	897	79 0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	765	51 0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses	769	99 0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	898	30 0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues	899	90 0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0,00	0.00		

Lowell Joint Elementary Los Angeles County

## Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

19 64766 0000000 Form 25I

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	53,347.12
Total, Restricte	ed Balance	53,347.12

Description	Resource Codes Object Codes	Original Budget	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	869,348.00	869,348.00	524,935.41	869,348.00	0.00	0.0%
5) TOTAL REVENUES		869,348.00	869,348.00	524,935.41	869,348.00		. Lie
B. EXPENDITURES							S.EME
1) Certificated Salaries	1000-1999	0.00	0.00	0,00	0.00	0,00	0.0%
2) Classified Salaries	2000-2999	8,939,00	9,118,00	5,700.43	9,118,00	0.00	0.0%
3) Employee Benefits	3000-3999	3,243.00	3,243.00	1,847.80	3,243.00	0.00	0.0%
4) Books and Supplies	4000-4999	28,500.00	28,500.00	5,101.20	28,500.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	334,000.00	334,000.00	29,262.90	330,510.00	3,490.00	1.0%
6) Capital Oullay	6000-6999	288,000.00	288,000.00	(500.00)	288,000.00	0.00	0.0%
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		662,682.00	662,861,00	41,412.33	659,371.00		HAD.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		206,666,00	206,487.00	483,523.08	209,977.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	9.00	240,015.00	240,011,14	240,015.00	0,00	0.0%
b) Transfers Out	7600-7629	400.000.00	400,000.00	400,000.00	400,000.00	0.00	0.0%
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		(400,000.00)	(159,985.00)	(159,988,86)	(159,985.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(193,334.00)	46,502.00	323,534.22	49 992 00		und v
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	8,627,262.67	8,627,262.67		8,627,262.67	0.00	0.0%
b) Audil Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,627,262:67	8,627,262,67		8,627,262.67		No. No.
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			8,527,262.67	8,627,262.67		8,627,262.67		
2) Ending Balance, June 30 (E + F1e)			8,433,928.67	8,673,764.67		8,677,254.67		
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 c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Olher Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0,00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	8,433,928.67	8,673,764.67	No. of the last of	8,677,254.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0 00	0,00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0 00	0,00	0.0%
All Olher State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0,00	0.00	0_00	0.00	0.0%
OTHER LOCAL REVENUE								
Olher Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0,00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	674 395 00	674,395.00	405,093.63	674,395.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	86,260,35	150,000,00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investr	nenis	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Local Revenue								
All Other Local Revenue		8699	44,953.00	44,953.00	33,581 43	44,953.00	0.00	0.0%
All Other Transfers in from All Others		8799	0,00	0,00	0.00	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			869,348,00	869,348,00	524,935,41	869.348.00	0.00	0:0%
TOTAL, REVENUES			869,348.00	869.348.00	524,935,41	869.348.00		

Description Resource Cod	les Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co) B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0,00	0.0
Classified Supervisors' and Administrators' Salaries	2300	8,939 00	9,118.00	5,700.43	9,118.00	0.00	0,0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0,0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, CLASSIFIED SALARIES		8,939,00	9,118.00	5,700.43	9,118.00	0.00	0,0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0,00	0.00	0.0
PERS	3201-3202	1,853.00	1,853.00	1,124.17	1,853.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	684.00	684,00	254.45	584.00	0.00	0.0
Health and Welfare Benefits	3401-3402	559.00	559.00	375.18	559,00	0.00	0.6
Unemployment insurance	3501-3502	4.00	4.00	2.83	4.00	0.00	0.0
Workers' Compensation	3601-3602	143.00	143,00	91.17	143.00	0.00	0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	-0.
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS		3,243 00	3,243.00	1,847.80	3,243 00	0.00	0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.
Materials and Supplies	4300	28,500.00	28,500.00	5,101.20	28,500,00	0.00	0,
Noncapitalized Equipment	4400	0 00	0.00	0.00	0,00	0.00	0,
TOTAL, BOOKS AND SUPPLIES		28,500.00	28,500.00	5,101.20	28,500.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0,00	0.
Travel and Conferences	5200	0.00	0.00	0.00	0.00	:0.00	0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0,00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	109,000.00	109,000.00	0.00	109,000.00	0.00	0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0
Professional/Consulting Services and Operating Expenditures	5800	225,000 00	225,000 00	29,262 90	221,510.00	3,490.00	-1
Communications	5900	0.00	0.00	0.00	0.00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		334,000.00	334,000.00	29,262.90	330,510.00	3,490 00	1

Description Res	ource Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	.0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	38,000.00	38,000.00	0.00	38,000.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	235,000.00	235,000.00	(500.00)	235,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		288,000.00	288,000.00	(500.00)	288,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out				1			
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Debl Service - Principal	7439	0.00	0.00	0.00	0.00	0_00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	(s)	0.00	0.00	0,00	0,00	0.00	0.0%
TOTAL, EXPENDITURES		662 682 00	662,861,00	41,412.33	659,371,00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	240,015 00	240_011.14	240_015.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	240,015.00	240,011.14	240,015.00	0.00	0.09
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0,00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	400,000.00	400,000.00	400 000 00	400,000,00	0.00	0.09
(b) TOTAL INTERFUND TRANSFERS OUT		400,000.00	400,000.00	400,000,00	400,000.00	0.00	0.09
OTHER SOURCES/USES							
sources							
Proceeds							
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.04
Other Sources			0.00				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0,00	0.00	0.00	0.00	0.00	0.09
						0.00	
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0,00	0.00	0.09
All Olher Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES USES		0.00	0.00	0:00	0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0,00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0,00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(400,000.00)	(159,985,00)	(159,988 86)	(159,985.00)		

Lowell Joint Elementary Los Angeles County

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

19 64766 0000000 Form 40I

Printed: 2/27/2020 8:17 AM

	2019/20
Resource Description	Projected Year Totals
Total, Restricted Balance	0.00

Printed: 2/27/2020 9:04 AM

s Angeles County		,				Forn
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)	PERCENTAGI DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,061.64	3,073.88	3,049,88	3,063,12	(10.76)	09
2. Total Basic Aid Choice/Court Ordered	3,001.04	0,070.00	0,049,00	0,000.12	(10.70)	07
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	09
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	Od
4. Total, District Regular ADA						
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	3,061.64	3,073.88	3,049.88	3,063.12	(10.76)	09
a. County Community Schools	5.23	5.23	6.66	6.66	1.43	279
b. Special Education-Special Day Class	0.00	0.00	1.00	1.00	1.00	09
c. Special Education-NPS/LCI	0.00	0,00	0.00	0.00	0.00	00
d. Special Education Extended Year     e. Other County Operated Programs:     Opportunity Schools and Full Day	0.00	0.00	0,09	0.09	0.09	04
Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0'
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA	5.23	5.23	7.75	7.75	2.52	48
(Sum of Line A4 and Line A5g)	3,066,87	3,079,11	3,057,63	3,070.87	(8.24)	0
7. Adults in Correctional Facilities 8. Charter School ADA	0.00		0.00	0.00	0.00	
(Enter Charter School ADA using Tab C. Charter School ADA)						

Comparison   Com					Casimon volkshor paget 150				The second secon		
March   January   Sept. 1989		Object	Beginning Balances (Ref. Only)	ylul	August	September	October	November	December	January	February
September   Sept	ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
Section   Sect	A. BEGINNING CASH			8,077,610.00	7,260,288.00	5,459,230.00	5,382,573,00	4,977,972,00	3,411,736.00	5 474 429 00	7,266,271.00
George   G	B. RECEIPTS LCFF/Revenue Limit Sources										
SECONO 6599	Principal Apportionment	8010-8019	THE REAL PROPERTY.	611,245,00	611,245.00	2,316,160.00	1,100,242.00	1,100,242,00	2,316,160.00	1,100,242.00	1,202,740.00
1000-1999   1000	Property Taxes	8020-8079		358,177,00	164,202.00	6,100.00	102,688.00	72,226.00	2,041,560.00	2,740,124.00	297,444.00
Figure 2019	Miscellaneous Funds	8080-8099		00'0	00*0	0.00	00.00	00'0	00.00	00"0	00.00
Sept-9899   Sept-9899   Sept-9899   Sept-98999   Sept-9	Federal Revenue	8100-8299		22.346.00	0.00	0.00	137,005.00	33,791.00	17,116.00	220,058,00	00.0
1000-1999   1000	Other State Revenue	8300-8599		335.00	138.370.00	173.767.00	(108,077,00)	0.00	472,631.00	402,311.00	0.00
1000-1999   142,272,00   1,267,101,00   1,268,888,00   1,200,040   1,200,040   1,202,269,00   1,442,789,00	Other local Revenue	8600-8799	DITT SAN IN THE	3 150 00	6.162.00	356.00	2.246.00	116,200.00	25,223.00	00.00	431,660.00
1000-1999	Interfind Transfers In	8910-8929		000	00.0	0.00	0.00	0.00	0.00	00.00	00:00
1000-1999	All Other Einenring Sources	R930-8979		00.0	000	0.00	00.0	0.00	00.00	00.0	00.0
1000-1999	TOTAL RECEIPTS			995,253.00	919,979.00	2,496,383.00	1,234,104.00	1,322,459.00	4.872.690.00	462.73	1 931 844.00
1000-1999	C. DISBURSEMENTS			000	0000	0000	0000	2000	4 449 764 00	1 320 065 00	1 201 638 00
1,000,2499   1,0	Certificated Salaries	1000-1888		192,272,00	00101.007	1,200,030,00	00.040,000,	00,010,000	00.407.04.0	725 225 200	391 004 00
1000-45599   1000-455999   1000-4559999   10000-4559999   10000-4559999   10000-4559999	Classified Salaries	5000 0000		193,409.00	341,389.00	7410,063.00	747 523 00	738 003 00	793 268 00	749 118 00	776 362 00
COLO-5459   COLo	Employee Benefits	3000-3999		104,744.00	00.050.00	07.200.00	120 257 001	360 817 00	32,288,00	50 519 00	125 106 00
COLOR   COLO	Books and Supplies	40004 4000		00,752,001	359 543 00	234 734 00	144 572 00	123 615 00	109.103.00	155.570.00	184 279:00
Totol-7829   Tot	Oel Vices	0059 0009		00.02	00.0	000	000	00.0	00.0	0.00	00.0
1.000   1.00	Other Outes	7000-0399		2 224 00	6.847.00	8 624.00	1 69	13.809.00	8,625.00	42,430,00	510.00
100   100	Interfund Transfers Out	7600-7629		00:00	00'0	0.00	0.00	00.0	00.00	00.0	00.00
9111-9199 9101-9299 9101-9299 9101-9399 911-9199 9101-9199 9101-9199 9101-9199 911-9	All Other Financing Uses	7630-7699	The state of the s	0.00	00'0	00.0	00.00	00.00	00.00	00.00	0.00
9111-9199 9200-9299 9200-9299 9310 9310 9330 9330 9330 9330 9330 93	TOTAL DISBURSEMENTS			550 839.00	2,718,582,00	2,781,261.00	2,771,686.00	2,975,973.00	2,830,437,00	2,739,317,00	2 868 899 00
9200-9299 9200-9299 9200-9299 9320 9320 9320 9320 9320 9320 9320	5. BALANCE SHEET ITEMS Assets and Deferred Outflows										
9200-9289 9310 9310 9310 9310 9310 9310 9310 931	Cash Not In Treasury	9111-9199					00 700	(44 040 000)	00 000	(00 100 00)	
\$320 9320 9340 9490 9500-9559 9500-9559 9610 9650 9650 960 960 960 960 960 960 960 96	Accounts Receivable	9200-9299			18,174.00	34,970.00	1,263,394.00	(11.972.00)	19,603,00	(20,814,00)	
9330 9490 9500-9599 9610 9610 9640 9660 0.00	Due From Other Funds Stores	9370									
9340 9490 0.00 0.00 1,261,736.00 1,262,00 0,00 1,261,736.00 1,132,981.	Drenoid Expenditures	0320									
\$490         0.00         18,174.00         34,970.00         1,263,394.00         (11,972,00)         19,603.00         (20,814.00)           9500-9599         1,261,736.00         20,629.00         (173,251.00)         130,413.00         (99,250.00)         (837.00)         (89,238.00)           9640         9650         0.00         1,261,736.00         20,629.00         (173,251.00)         130,413.00         (99,250.00)         (89,238.00)           9650         0.00         1,261,736.00         20,629.00         (173,251.00)         130,413.00         (99,250.00)         (89,238.00)           9910         0.00         (1,261,736.00)         (1,261,736.00)         (1,261,736.00)         (1,262,736.00)         (1,322,600)         (1,322,600)           - C + D)         (817,322.00)         (1,601,058.00)         (1,665,200)         (1,565,260.00)         (1,566,260.00)         7,266,271.00           - C + D)         7,260,288.00         5,459,230.00         4,977,972.00         3,411,736.00         7,266,271.00	Other Current Assets	9340									
9500-9599 1.261,736.00 20,629.00 (173,251.00) 130,413.00 (19,250.00) (837.00) (89,238.00)	Deferred Outflows of Resources	9490									
9500-9599   1.261,736.00   20,629.00   (173,251.00)   130,413.00   (99,250.00)   (89,238.00)   (89	SUBTOTAL iabilities and Deferred Inflows		0.00	00.0	18,174.00	34,970.00	1,263,394.00	(11,972,00)	19,603,00	(20,814.00)	0.00
9640 9650 9690 9690 9690 9910 C+D) (1.261,736,00) (2.455,00) (173,251,00) (130,413,00) (39,250,00) (837,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (89,238,00) (1.261,736,00) (1.261,736,00) (1.261,736,00) (1.261,736,00) (1.261,23	Accounts Payable	9500-9599		1,261,736.00	20,629,00	(173,251.00)	130,413.00	(99,250,00)	(837.00)	(89,238.00)	
9690 0.00 1,261,736,00 20,629,00 (173,251,00) 130,413,00 (99,250,00) (837,00) (89,238,00) S - C + D) 20,000 1,261,736,00) 20,000 (1,261,736,00) 20,240,00 20,240,00 20,240,00 20,440,00 20	Current Loans Unearned Revenues	9640									
9910 S - C + D)	Deferred Inflows of Resources	0696	00.0	1.261.736.00	20,629,00	(173,251.00)	130,413,00	(99,250.00)	(837.00)	(89,238,00)	0.00
- C + D)	Vanoperaling	0,000									
- C + D) (817,322,00) (1,801,058,00) (76,657,00) (404,601,00) (1,566,236,00) 1,791,842,00 1,791,842,00 1,7260,288,00 5,459,230,00 5,382,573,00 4,977,972,00 3,411,736,00 5,474,429,00 7,266,271,00	Suspense Cleaning TOTAL BALANCE SHEET ITEMS	0 66	0.00	(1.261.736.00)	(2,455,00)	208 221.00	1,132,981,00	87,278,00	20,440.00	68,424,00	00.00
7.260.288.00 5,459.230.00 5,382.573.00 4,977.972.00 3,411.736.00 5,474.429.00 7.266.271.00	E. NET INCREASE/DECREASE (B - C	(0		(817,322.00)	(1.801.058.00)	(76,657,00)	(404,601,00)	(1.566,236.00)	2.062.693.00	1 791 842.00	(937,055,00)
DENINING CACH DI HE CACH	F. ENDING CASH (A + E)			7 260 288 00	5,459,230.00	5,382,573.00	4,977,972.00	3,411,736.00	5,474,429.00	7 266 271.00	6 329 216 00
	G FNDING CASH PLUS CASH										

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Second Interim 2019-20 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

19 64766 0000000 Form CASH

ACTIVILS TROUGH THE WORTH OF SHAPE   ACTIVITY THE WORTH OF SHAPE   ACTIVITY TROUGH										
Figure 19   Figure 20   Figu		Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
EGEONNINC CASH	ACTUALS THROUGH THE MONTH O									
Principal Approximent   Property   Press   Press   Property   Press	A, BEGINNING CASH		6,329,216.00	6,932,995,00	6,276,218.00	7,278,102,00				
Property Process         Property Process         Process of Process of Process         Process of Pr	B. RECEIPTS LCFF/Revenue Limit Sources					000	000000000000000000000000000000000000000	C	00 749 47 00	25 LAG 21
Most plant under finding browned by the finding state of the finding browned by the finding state of the finding	Principal Apportionment	8010-8019	2,343,584.00	1,202,740.00	1,202,740.00	1,103,357.00	00.00	0.00	10,941,347,00	10,341,300
Machine Programs   Machine Pro	Property Taxes	8020-8079	32,000,00	874,825,00	2,722.257.00	00.00	000	00.0	0.00	0.00
ONE NOTE (SERIOR Flower)         ESCON 5799         17,000,000         220,000         0.00         14,001,000           OTHER (SERIOR Flower)         ESCON 5799         12,000,000         22,000,000         0.00         23,150,000         0.00         23,150,000           OTH (STEP) (SERIOR Flower)         ESCON 5799         12,000,000         2,000,000         0.00         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         23,150,000         0.00         0.00         0.00         23,150,000         0.00         0.00         0.00         23,150,000         0.00 <td>Miscellaneous Furius</td> <td>8100-8299</td> <td>62 611 00</td> <td>22.635.00</td> <td>2 444 00</td> <td>808,486.00</td> <td>127,900,00</td> <td>00'0</td> <td>1,454,392,00</td> <td>1,454,411.00</td>	Miscellaneous Furius	8100-8299	62 611 00	22.635.00	2 444 00	808,486.00	127,900,00	00'0	1,454,392,00	1,454,411.00
Colored Treatment   Sept. 579   Sept. 600   Sept. 60	Other State Revenue	8300-8599	127.010,00	0:00	0.00	203,768.00	00.00	00 0	1,410,115.00	1,410,115.00
Mod Open Financies in Modernal Financies in	Other Local Revenue	8600-8799	918.000,00	325,000.00	283,630,00	200,000,00	00.00	0.00	2,311,627.00	2,311,646.00
TOTAL RECIPETY   September	Interfund Transfers In	8910-8929	00:00	00.00	00'0	00.0	0.00	00'0	00"0	00'0
DEBLIFICATION   Concession	All Other Financing Sources	8930-8979	00.00	00.00	00'0	00'0	0.00	0.00	0.00	00.0
Disput/Semilers   Disput/Sem	TOTAL RECEIPTS		3,483,205.00	2,425,300.00	4 211 081.00	3,438,714.00	858,550,00	0.00	32,652,297,00	32,652,38;
2000-2899   398 963 00   423 250 00   445 555 00   399 584 00   466 982 00   466 982 00   460	C. DISBURSEMENTS	1000-1999	1 397 911 00	1 389 587 00	1.391.324.00	1,385,199,00			15,033,452.00	15,033,43
1000-3999   T79.141,00   T92.775,00   392.900,00   392.	Classified Salaries	2000-2999	398,953,00	423,220.00	443,535,00	309,584,00			4,609,982.00	4,610,00
1000-4999   116,455.00   111,288.00   226,854.00   719,244.00   240,435.00   240,436.43,430   240,435.00   240,436.43,430   2	Employee Benefits	3000-3999	779,141,00	782,779.00	790,726,00	392,900,00			8,108,282.00	8,108,30
\$6000-6599   \$777,000   \$214,451,000   \$244,455,000   \$418,203,000   \$200,0000   \$277,000   \$279,000	Books and Supplies	4000-4999	116,455,00	111,388.00	326,854,00	719,244.00			2.111,242.00	2,111,25
Force-First	Services	5000-5999	178,712.00	321,491.00	240,435,00	418,203,00			2,579,984.00	2,579,990
7000-7469   8.254.00   43612.00   6.323.00   348.349.00   43612.10   43612.	Capital Outlay	6000-6599	00:00	10,000.00	10,000.00	00.0			20,000.00	20,00
7500-7629   0.00   0.	Other Outgo	7000-7499	8,254,00	43,612.00	6,323,00	348,349.00			498,231.00	498.23
7530-7699   2879_426.00   3.082_077_00   3.209_197_00   3.938_927_00   0.00   0.00   0.00   33.346_621_00   0.00     9111-9199   9200-9299   9320   9330	Interfund Transfers Out	7600-7629	00.0	00.00		385,448.00			385,448.00	385,448
911-9199 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	All Other Financing Uses	7630-7699	0.00	00.00	00.0	00.00			00 0	00 0
9310 9310 9320 9330 9340 9360 9360 9360 9370 9370 9370 9370 9370 9370 9370 937	TOTAL DISBURSEMENTS		2 879 426 00	3,082,077,00	3,209,197,00	3,938,927,00	00.00	0.00	33,346,621,00	33,340,000
9200-9299 9320 9320 9320 9320 9320 9320 9320	D. BALANCE SHEET ITEMS Assets and Deferred Outflows	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4							00.0	
93.00 93.00	Accounts December	9200-000							1,303,355,00	
9320 9320 9340 9490 9490 9500-9599 9610 9	Due From Other Finds	9310							0.00	
9330 9340 9490 9500-9599 9610 9620 9630 9	State of the state	0320							0.00	
9340 9490 9490 9500-9599 9610 9610 9620 9630 9630 9630 9630 9630 9630 9630 963	Decree Trees	9330							0.00	
9500-9599 9610-9699 9640-9699 9650 965	Other Current Assets	9340							0.00	
SCC+D) 6932-9950	Deferred Outflows of Resources	9490							00'0	
9610 9640 9640 9640 9650 9650 9650 9650 9650 9650 9650 965	SIBTOTA!		0.00	0.00	0.00	0.00	00.0	00.00	1,303,355.00	
9610 9640 9640 9640 9650 9650 9650 9650 9650 9650 9650 965	Liabilities and Deferred Inflows									
9610 9640 9640 9650 9650 9650 9650 9650 9650 9650 965	Accounts Pavable	9500-9599							1,050,202.00	
9640 9650 9650 9690 0.00	Due To Other Funds	9610							0.00	
9650 9680 9680 9010 0.00	Current Loans	9640							0.00	
9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unearned Revenues	9650							00'0	
S - C + D)	Deferred Inflows of Resources	0896							00.00	
9910 S - C + D) 6.932.995.00 6.	SUBTOTAL		00.00	0.00	00.00	0.00	00.00	00.00	1,050,202.00	
S 6910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Nonoperating								C	
- C + D) 603.779.00 (656.777.00) 1.001.884.00 (500.213.00) 858.550.00 (441,171.00) (441,171.00) (500.213.00) (500.213.00) (500.213.00) (500.213.00) (500.213.00)	Suspense Cleaning	8910	000	000	000	00 0	00 0		253 153 00	
6.932.995.00 6.276.218.00 6.777.889.00	TOTAL BALANCE SHEET TIEMS	ā	00.077.502	0.00	1 001 884 00	(500 213 00)	858 550 00		(441.171.00)	(694.285
0.50.70.70.70.70.70.70.70.70.70.70.70.70.70	T TED TO DAME TO THE TENT OF T		00277.800	1000 111.0001	7 278 102 00	00.012.0001 00.012.0001				
	F. ENDING CASH (A + E)		6,932,995,00	6.276.218.00	U.ZUI.8/77/	00.800,777.0				

### PECHNALS THROUGH HE MENOVITLE OF MENOVIT		Object	Beginning Balances (Ref. Only)	ylut	August	September	October	November	December	January	February
Control	ACTUALS THROUGH THE MONTH OF										
100   100	A BEGINNING CASH			6,777,889.00	5,960,567,00	4,159,509.00	4,082,852.00	3,678,251.00	2,152,789,00	3,831,375,00	4,851,307.00
1000-1999	B. RECEIPTS										
1000-1999   0.00   0.	LCFF/Revenue Limit Sources	0,000		00 37 0	611 2AE 00	2 346 460 00	1 100 242 00	1 100 242 00	D 107 633 DD	1 108 424 00	1 202 740 00
1000-1998   1000	Principal Apportionment	8010-8019		358.177.00	164 202 00	6.100.00	102.688.00	75.795.00	1,945,083.00	2,272,952.00	437,475,00
1000-1999   1000	Miscellaneous Funds	8080-8019		0.00	0.00	00.0	00.00	00.00	0.00	0.00	0.00
1980-9599   335.00   138,370.00   173,787.00   116,270.	Federal Revenue	8100-8299		22,346.00	0.00	00.00	137,005.00	33,791,00	160,460,00	93,847,00	00.00
1000-1999   3150.00   6.152.00   356.00   2.246.00   116.22   11	Other State Revenue	8300-8599	The State of the S	335.00	138,370,00	173,767.00	(108,077,00)	00.00	230,562.00	453,317.00	0.00
1000-1999	Other Local Revenue	8600-8799		3 150.00	6,162,00	356.00	2,246,00	116,200.00	8,867.00	22,625,00	28,188.00
1000-1999	Interfund Transfers In	8910-8929		0.00	0.00	0.00	00:00	00.00	00.0	00'0	00.0
1200-1999	All Other Financing Sources	8930-8979		0.00	0.00	00.00	00'0	00.00	00.0	00.00	00.00
1,000-1999	TOTAL RECEIPTS			995.253.00	919,979,00	2,496,383.00	1,234,104.00	1,326,028.00	4,542,605.00	3,949,165,00	1,668,403.00
1,000-1999	C. DISBURSEMENTS										
2000-2999         193,499,00         341,599,00         410,685,00         429,570,00         404,91           2000-3999         104,744,00         712,695,00         741,082,00         174,523,00         745,23,00         174,523,00         176,73           4000-4999         10,474,00         712,695,00         741,082,00         174,572,00         173,56           5000-5999         10,572,00         359,543,00         97,298,00         144,572,00         123,66           7000-7499         2,224,00         0,00         0,00         0,00         0,00         0,00         0,00           7630-7699         2,224,00         2,718,582,00         2,718,582,00         2,714,586,00         2,714,586,00         2,714,586,00         2,714,686,00         2,914,77           9310         9340         9460         0,00         0,00         2,00         2,714,686,00         2,914,77           9460         0,00         0,00         0,00         2,00         20,629,00         1,263,394,00         (11,97)           9500         0,00         0,00         0,00         20,629,00         1,263,394,00         (11,97)           950         0,00         0,00         0,00         1,261,736,00         1,245,00         1,263,394,0	Certificated Salaries	1000-1999		142,272,00	1,267,101.00	1,288,838,00	1,309,043,00	1,325,810,00	1,393,062.00	1,384,897,00	1,391,638,00
3000-3999   104/744,00   712,656.00   741,082,00   747,623.00   736,78     5000-8999	Classified Salaries	2000-2999		193,409.00	341,599,00	410,685,00	429,570,00	404,919.00	408,056.00	402,639.00	391,004,00
4000-4999         (1,537.00)         30.856.00         97.288.00         132.354.00         368.81           5000-5899         1000-5899         1000-5899         1000-749         1000         0.00         0.00           7000-7429         0.00         0.00         0.00         0.00         0.00         0.00           7600-7629         550.839.00         2.718,587.00         2.781,281.00         2.771,686.00         2.974,77           9111-6199         550.839.00         2.718,582.00         2.781,281.00         2.771,686.00         2.974,77           9320         9320         9320         1.8174,00         34,970.00         1.263,394.00         (11,97)           9490         0.00         0.00         0.00         1.261,736.00         20,629.00         (173,251.00)         1.30,413.00         (11,97)           9500-8599         0.00         1.261,736.00         2.0629.00         (173,251.00)         1.30,413.00         (135,18           9640         0.00         (1,261,736.00)         2.0629.00         (173,251.00)         1.30,413.00         (135,18           9650         0.00         (1,261,736.00)         (1,261,736.00)         (1,261,736.00)         2.0629.00         (1,261,736.00)         1.30,413.00         1.32,713	Employee Benefits	3000-3999		104,744,00	712,636.00	741,082,00	747,523.00	736,765.00	789,642,00	785,521.00	776,362.00
5000-5899         109,727,00         359,543,00         234,734,00         144,572,00         123,56           6000-6899         6000-6899         0.00         0.00         0.00         0.00         0.00         0.00         0.00         13,86           7600-7829         2,224,00         6,847,00         0.00	Books and Supplies	4000-4999		(1,537.00)	30,856,00	97,298.00	132,354.00	369,817.00	119,079.00	94,942.00	125,106.00
6000-6599         0.00         0.00         0.00         0.00         0.00         0.00         13.85           7600-7699         7600-7699         8.624,00         8.624,00         1.387           7600-7699         550,839,00         2.718,582,00         2.781,261,00         2.771,686,00         2.974,77           9110-9199         9200-9299         1.261,736,00	Secions	5000-5999	The state of the s	109,727.00	359,543,00	234,734,00	144,572,00	123,582.00	145,633.00	229,113.00	184,279,00
7000-7499         7000-7499         8.624.00         8.624.00         8.624.00         138K           7600-7699         7600-7699         0.00         2.771,686.00         2.974,77         2.974,77         2.974,77         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.1,263,394,00         0.11,97         0.00         0.19,77         0.00         0.19,77         0.00         0.11,97         0.00         0.11,97         0.11	Capital Outlay	6000-6599		00.0	0.00	00'0	00.00	00.00	00.0	10,000.00	00.00
1.000   1.00	Other Outgo	7000-7499		2.224.00	6,847,00	8,624,00	8,624.00	13,809.00	8,547,00	22,121,00	510.00
7630-7699   7630-7699   7630-7699   7630-7699   7630-7699   7630-7699   7630-82990   7630-82900   7630-8290	Interfund Transfers Out	7600-7629		0.00	0.00	00.00	00.00	00.00	00.00	0.00	00.0
9111-9199 9200-9299 9330 9330 9340 9500-92999 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-9299 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-92999 9500-9299999 9500-929999 9500-929999 9500-92999	All Other Financing Uses	7630-7699		0.00	00.00	0.00	00.00	00.00	00.00	0.00	00.00
9310-939 9320-9299 9330 9340 9350 9360-9599 9500-95999 9500-95999 9500-9599 950	TOTAL DISBURSEMENTS			550.839.00	2,718,582.00	2,781,261,00	2,771,686.00	2,974,702,00	2,864,019,00	2,929,233.00	2,868,899.00
9200-9299 9200-9299 9310 9320 9330 9340 9350 9360 9500-9599 9500-9599 9610 9640 9650 9650 9650 9650 9650 9670 9670 9670 9670 9670 9670 9670 967	D. BALANCE SHEET ITEMS										
9200-9299 9300 9310 9320 9330 9340 9490 9500-9599 9500-9599 9500-9599 9500 9500	Assets and Deferred Outflows										
9200-9299 9310 9320 9330 9340 9350 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9650 9650 9650 9650 9650 9650 9650	Cash Not In Treasury	9111-9199									
9320 9320 9320 9320 9320 9320 9320 9320	Accounts Receivable	9200-9299			18,174.00	34,970.00	1,263,394.00	(11,972.00)			
9320 9320 9330 9340 9490 0,00 0,00 0,00 0,00 0,00 0,00 0,	Due From Other Funds	9310									
9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-95999 9500-95999 9500-95999 9500-95999 9500-95999 9500-95999 9500-959999 9500-959999 9500-959999 9500-9599999 9500-959999999999	Stores	9320									
9340 9500-9589 9500-9589 9610 9610 9650 9650 9650 9650 9650 9650 9650 965	Prepaid Expenditures	9330									
9500-9599 9610 9640 9650 9650 9690 0,00 1,261,736,00 1,261,700	Other Current Assets	9340									
9500-9599 0.00 0.00 18.174.00 34,970.00 1,263,394.00 9500-9599 0.00 1,261,736.00 20,629.00 (173,251.00) 130,413.00 136,9690 0.00 1.261,736.00 20,629.00 (173,251.00) 130,413.00 136,9690 0.00 (1.261,736.00) (2.455.00) (173,251.00) 130,413.00 130,413.00 130,413.00 130,413.00 130,413.00 130,413.00 1404,601.00) (1.601,602.00 3,678.251.00 14,082.852	Deferred Outflows of Resources	9490									
9500-9599 9610 9640 9650 9650 9650 9690 0.00 1.261.736.00 20.629.00 (173.251.00) 130.413.00 130.413.00 1261.736.00 (1261.736.00) 130.413.00 130.413.00 130.413.00 130.413.00 130.413.00 130.413.20 130.413.00 130.413.00 130.413.00 130.413.00 130.413.00 130.413.20 130.413.00 130.413.20 130.413.00 130.413.20 130.413.00 130.413.20 130.413.00 130	SUBTOTAL		00'0	0.00	18,174.00	34,970.00	1,263,394.00	(11,972.00)	00.00	0.00	00*0
9500-9599 1,261,736,00 20,629,00 (173,251,00) 130,413,00 9640 9650 0.00 1,261,736,00 20,629,00 (173,251,00) 130,413,00 13690 0.00 1,261,736,00 (2,455,00) (1,73,251,00) 130,413,00 (1,261,736,00) (2,455,00) 208,221,00 1,132,981,00 (1,817,322,00) (1,801,058,00) (76,637,00) (404,601,00) (7,6,637,00) (404,601,00) (7,6,637,00) (404,601,00) (7,6,637,00) (404,601,00) (7,6,637,00) (4,159,509,00 3,678,251,00)	Liabilities and Deferred Inflows										
9910 9910	Accounts Payable	9500-9599		1,261,736.00	20,629,00	(173,251.00)	130,413.00	(135,184.00)			
9910 9010	Due To Other Funds	9610									
9910 +D) (173,251.00) (173,251.00) (130,413.00 9910 (1.261,736.00) (2.455.00) 208,221.00 (1132,981.00 (1.801,532.00) (1.801,538.00) (76,657.00) (444,601.00) (76,657.00) (444,601.00) (76,657.00) (446,601.00) (446,01.00)	Current Loans	9640									
9910 9910 +D) (1.261.736.00) (2.455.00) (173.251.00) (130.413.00 (2.455.00) (2.455.00) (2.455.00) (444.601.00) (76.657.00) (444.601.00) (76.657.00) (444.601.00) (76.657.00) (444.601.00) (76.657.00) (446.601.00) (76.657.00) (446.601.00) (446.001.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.601.00) (446.001.00) (446.001.00)	Unearned Revenues	9650									
9910	Deferred Inflows of Resources	0696									
+ D) (1261.736.00) (2.455.00) 208.221.00 1.132.981.00 (817,322.00) (1.801.058.00) (76,637.00) (404,601.00) (76,637.00) (404,601.00) (76,637.00) (404,601.00) (76,637.00) (404,601.00) (76,637.00) (404,601.00) (76,637.00) (404,601.00) (76,637.00) (7	SUBTOTAL		00.0	1,261,736.00	20,629.00	(173,251.00)	130,413.00	(135,184,00)	0.00	00.00	00.00
+ D) (1261,736,00) (2,455,00) 208,221,00 1,132,981,00 (817,322,00) (1,801,058,00) (76,657,00) (404,601,00) (76,657,00) (404,601,00) (76,657,00) (404,601,00) (76,657,00) (404,601,00) (76,657,00) (4159,509,00) (415	Nonoperating										
+ D) (1.261.736.00) (1.801.038.00) 2.08.221.00 (1.52.301.00) (1.601.038.00) (1.601.038.00) (1.601.038.00) (1.601.038.00) (1.601.00) (1.601.038.00) (1.601.03	Suspense Clearing	9910					0000	0000	0000	C	C
+D) (87,322.00) (1.801.058.00) (76.657.00) (44.601.00) (76.657.00) (4.159.509.00 4.082.852.00 3.678.251.00			00.0	(1 261 736 00)	(2 455 00)	208.221.00	1,132,981,00	123.212.00	00.00	00.00	0.00
. S 5 960 567.00 4.159.509.00 4.082.852.00 3.678.251.00		(a)		(817 322 00)	(1,801,058,00)	(76,657,00)	(404,601,00)	(1,525,462.00)	1,678,586.00	1.019.932.00	(1,200,486,00)
G. ENDING CASH. PLUS CASH ACCRUALS AND ADJUSTMENTS	F. ENDING CASH (A + E)			5 960 567.00	4,159,509,00	4,082,852,00	3,678,251.00	2,152,789.00	3 831 375 00	4 851 307 00	3.650.811.00
ACCRUALS AND ADJUSTMENTS	G. ENDING CASH, PLUS CASH							STATES TO SECOND	E ALLES		
	ACCRUALS AND ADJUSTMENTS					THE RESIDENCE OF THE PARTY OF T					100

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Second Interim 2019-20 INTERIM REPORT Cashflow Worksheet - Budget Year (2)

19 64766 0000000 Form CASH

ACTUALS THROUGH THE MONTH OF  (Enter Month Name):  A. BEGINNING CASH B. RECEIPTS  LCFF/Revenue Limit Sources  Principal Apportionment Property Taxes Miscellaneous Funds Miscellaneous Funds  Miscella	3.650,811.00 2,343,884.00 32,000,00 62,611,00 231,639,00 918,743,00 0,00 3,588,577,00 1,397,911,00 398,933,00 779,141,00	April 4,359,962,00 1,202,740,00	Мау	June	A	Adjustments	TOTAL	BUDGET
t Sources ionment 'unds' Sources	3,650,811,00 2,343,884,00 32,000,00 62,611,00 231,639,00 918,743,00 0,00 0,00 0,00 1,397,911,00 1,397,911,00 1,5146,00 1,546,00	4,359,962,00 1,202,740,00			Accruais	- Indianaming		
t Sources ionment unds e e C Sources	3.650,811,00 2.343,584,00 32,000,00 62,611,00 62,611,00 918,743,00 0.00 3.588,577,00 1.397,911,00 3.588,577,00 1.397,911,00	1,202,740.00						
t Sources ionment unds e e Sources	2,343,584,00 32,000,00 0,00 62,611,00 231,639,00 918,743,00 0,00 3,588,577,00 1,397,911,00 398,953,00 779,141,00	1,202,740.00	3.843,216.00	4 962 270 00		THE PERSON NAMED IN		TOTAL POLICY
unds unds Sources	2.343.684.00 32.000.00 62.611.00 231.639.00 918.743.00 0.00 3.588.577.00 1.397.911.00 398.953.00 779.141.00	1,202,740.00					46 000 352 00	
Sources Sources	62,611,00 62,611,00 231,639,00 918,743,00 0.00 3,588,577,00 1,397,911,00 398,953,00 779,141,00	The same of the sa	2 862 248 00	1 763 194 00			10.534,870,00	
Sources	62,611,00 231,639,00 918,743,00 0.00 3,588,577,00 1,397,911,00 398,953,00 779,141,00	00.0	0.00	00:0			00:0	
Sources	231,639,00 918,743,00 0.00 0.00 3.588,577.00 1.397,911,00 398,953,00 779,141,00	22,635,00	2,444.00	808,486.00			1,343,625.00	
Sources	918,743,00 0.00 0.00 3.588,577,00 1,397,911,00 398,953,00 775,141,00	00.00	00'0	307,119,00			1,427,032.00	
Sources	0.00 0.00 3.588,577.00 1,397,911.00 398,953.00 777,141.00	325,000,00	68,187,00	1,096,729,00			2,596,453.00	
Sources	3.588,577.00 1,397,911,00 398,953.00 775,141,00	00.00	0.00	00.00			0.00	
	1,397,911,00 398,953,00 779,141,00	0.00	0.00	0.00	C		0.00	טְט ט
	1,397,911,00 398,953,00 779,141,00	7,565,531,00	4,133,019,00	4,370,003,00	000			
	398,953.00 779,141.00	1,389,587.00	1,391,324.00	1,398,499.00			15,079,982.00	
10	779,141.00	423,220.00	443,535.00	309,584.00			4,557,173.00	
ı,	116 455 00	782,779,00	790,726.00	358,133.00			8,105,054.00	
	201001011	111,388.00	146,359.00	719,244,00			2,061,361,00	
	178,712.00	321,491.00	240,435.00	418,203.00			2,690,024,00	
^	00'0	10,000.00	0.00	00.00			20,000.00	
	8,254,00	43,612,00	4,186.00	348.349.00			15,000,000	
	00.0	00.00	0.00	00.000,61			0.000	
All Other Financing Uses	0,00	000000000000000000000000000000000000000	0.00	00,00	000	00 0	33 004 30	00 0
TOTAL DISBURSEMENTS	7,879,420,00	2 002 017 00	00.000.010.0	2,307,012,00	20.0			
D. BALANCE SHEET ITEMS Assets and Deferred Outflows Cash Not In Tressure							0.00	
							1,304,566.00	
S							0.00	
							0.00	
d Expenditures							00.00	
							0.00	
Deferred Outflows of Resources 9490								
SUBTOTAL	00°0	0.00	00:0	0.00	0.00	0,00	1,304,566.00	
ed Inflows							1 104 343 00	
Ωñ							0000	
nnas							000	
Current Loans							0.00	
							00.0	
SUBTOTAL	0.00	00.00	00.0	0.00	0.00	00.00	1,104,34	
Nonoperating							00 0	
Suspense Clearing	00 0	00:00	00.00	00.00	0.00	0.00	200,22	
E. NET INCREASE/DECREASE (B - C + D)	709,151.00	(516,746.00)	1,119,054,00	1,011,873,00	00.00	0.00	3)	0.00
F. ENDING CASH (A + E)	4,359,962,00	3 843 216.00	4.962.270.00	5 974, 143.00		THE STREET		
G. ENDING CASH, PLUS CASH							1	

Lowell Joint Elementary Los Angeles County

# Second Interim 2019-20 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64766 0000000 Form ESMOE

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		ds 01, 09, and	2019-20	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,346,668.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,592,057.00
C. Less state and local expenditures not allowed for MOE:     (All resources, except federal as identified in Line B)     1. Community Services	Ali	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	20,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	385,448.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
costs of services for which tuition is received)	All	All	8710	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must es in lines B, C D2.		
Total state and local expenditures not     allowed for MOE calculation     (Sum lines C1 through C9)				405,448.00
D. Plus additional MOE expenditures:  1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	Ail	1000-7143, 7300-7439 minus 8000-8699	335,211.00
Expenditures to cover deficits for student body activities		entered. Must litures in lines		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				31,684,374.00

Lowell Joint Elementary Los Angeles County

# Second Interim 2019-20 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64766 0000000 Form ESMOE

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Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		
		3,055.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,370.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was met, in its final determination, CDE will adjust the prior year base to percent of the preceding prior year amount rather than the actual prior expenditure amount.)	is not	9,273.43
Adjustment to base expenditure and expenditure per ADA amou LEAs failing prior year MOE calculation (From Section IV)		0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	28,534,441.72	9,273.43
B. Required effort (Line A.2 times 90%)	25,680,997.55	8,346.09
C. Current year expenditures (Line I.E and Line II.B)	31,684,374.00	10,370.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met either column in Line A.2 or Line C equals zero, the MOE calculation incomplete.)	. If	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)  (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Lowell Joint Elementary Los Angeles County

# Second Interim 2019-20 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64766 0000000 Form ESMOE

Printed: 2/27/2020 8:19 AM

escription of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0

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

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

1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
	(Functions 7200-7700, goals 0000 and 9000)

950,387.00

- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

# B. Salaries and Benefits - All Other Activities

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

26,481,914.00

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.59%

#### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

# B. Abnormal or Mass Separation Costs (required)

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

Entry	required
Liid y	required

Part	III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Indirect Costs	
	<ol> <li>Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)</li> </ol>	1,116,359.00
	<ol> <li>Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)</li> </ol>	160,234.00
	3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
	<ol> <li>Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)</li> </ol>	0.00
	5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	116,305.01
	6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	<ol> <li>Adjustment for Employment Separation Costs</li> <li>a. Plus: Normal Separation Costs (Part II, Line A)</li> </ol>	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,392,898.01
	9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	77,946.62 1,470,844.63
		1,470,044.03
B.	Base Costs	04 70 4 000 00
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,794,602.00
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,572,534.00
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,468,697.00
	<ul><li>4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)</li><li>5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)</li></ul>	29,309.00
		0.00
	<ol> <li>Enterprise (Function 6000, objects 1000-5999 except 5100)</li> <li>Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)</li> </ol>	884,250.00
	<ol> <li>External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)</li> </ol>	0.00
	9. Other General Administration (portion charged to restricted resources or specific goals only)	
	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,123,388.99
	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13. Adjustment for Employment Separation Costs	0.00
	a. Less: Normal Separation Costs (Part II, Line A)     b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,071,595.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	31,944,375.99
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.36%
D.	Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.60%

# Part IV - Carry-forward Adjustment

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

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

the a	approved r	ate. Rates used to recover costs from programs are displayed in Exhibit A.	
A.	Indirect	costs incurred in the current year (Part III, Line A8)	1,392,898.01
В.	Carry-fo	ward adjustment from prior year(s)	
	1. Carr	y-forward adjustment from the second prior year	(78,704.04)
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-fo	rward adjustment for under- or over-recovery in the current year	
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (3.87%) times Part III, Line B18); zero if negative	77,946.62
	(app	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (3.87%) times Part III, Line B18) or (the highest rate used to ver costs from any program (4.03%) times Part III, Line B18); zero if positive	0.00
D.	Prelimin	ary carry-forward adjustment (Line C1 or C2)	77,946.62
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce t could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA neforward adjustment be allocated over more than one year. Where allocation of a negative carry-forward advector of the country of the cou	nay request that ljustment over more
	Option 1	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA req	uest for Option 1, Option 2, or Option 3	
			1
F <sub>2</sub>		rward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	77,946.62

Lowell Joint Elementary Los Angeles County

# Second Interim 2019-20 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

19 64766 0000000 Form ICR

Printed: 2/27/2020 8:20 AM

Approved indirect cost rate: 3.87% Highest rate used in any program: 4.03%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	433,212.00	17,440.00	4.03%
01	4035	113,769.00	4,576.00	4.02%
01	4127	33,153.00	1,304.00	3.93%
01	4203	63,869.00	1,303.00	2.04%
13	5310	1,071,595.00	41,686.00	3.89%

	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2020-21 Projection	% Change (Cols. E-C/C)	2021-22 Projection
Description	Codes	(A)	(B)	(C)	(D)	(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						
LCFF/Revenue Limit Sources	8010-8099	27,476,211.00	1.71%	27,947,211.00	2.68%	28,697,211.00
2. Federal Revenues	8100-8299	33,792.00	0.00%	33,792.00	0.00%	33,792.00
3. Other State Revenues	8300-8599	996,172.00 207,697.00	-40.66% 0.00%	591,172,00 207,697,00	0.00%	591,172.00 207,697.00
Other Local Revenues     Other Financing Sources	8600-8799	207,097.00	0.00%	201,091,00	0,00%	207,097 00
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	(1,870,706.00)	-2 57%	(1,822,706 00)	-3.18%	(1,764,706.00)
6. Total (Sum lines A1 thru A5c)		26,843,166.00	0.42%	26.957.166.00	3.00%	27,765,166.00
B. EXPENDITURES AND OTHER FINANCING USES			The state of the state of			
1. Certificated Salaries	1					
a Base Salaries	1	FACILITY OF THE		12,860,536.00	[1] (2) (3) (4) (9)	13,535,536.00
	1		A Company	298,000.00		298,000.00
b. Step & Column Adjustment				427,000.00		0.00
c. Cost-of-Living Adjustment					0.000	
d Other Adjustments	1000 1000	10.000.00.00	5.0594	(50,000.00)	1.000/	(50,000 00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)     Classified Salaries	1000-1999	12,860,536.00	5.25%	13,535,536.00	1,83%	13,783,536.00
a Base Salaries		MANAGE TO THE OWNER.		3,458,413.00		3,896,413.00
b Step & Column Adjustment				223,000.00	Edit en onder	127,000.00
c Cost-of-Living Adjustment			Mid and	0.00		0.00
d Other Adjustments				215,000.00		10,000 00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,458,413.00	12.66%	3,896,413.00	3.52%	4,033,413.00
3. Employee Benefits	3000-3999	6,924,257 00	7.65%	7,454,257.00	3.50%	7,715,257.00
4 Books and Supplies	4000-4999	1,215,732 00	-50 83%	597,732,00	0.00%	597,732.00
5 Services and Other Operating Expenditures	5000-5999	2,114,642.00	12.06%	2,369,642.00	7_39%	2,544,642.00
6 Capital Outlay	6000-6999	20,000,00	0.00%	20,000 00	0 00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	68,500.00	0.00%	68,500.00	0.00%	68,500.00
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	(66,309.00)	0 00%	(66,309.00)	0.00%	(66,309.00)
a Transfers Out	7600-7629	385,448.00	-97.41%	00,000,01	0.00%	10,000.00
b. Other Uses	7630-7699	0.00	0.00%	0 00	0,00%	0.00
10. Other Adjustments (Explain in Section F below)		SELL PAR BUREAU			LA VIVIEW	
11. Total (Sum lines B1 thru B10)		26,981,219.00	3.35%	27,885,771.00	2,94%	28,706,771.00
C. NET INCREASE (DECREASE) IN FUND BALANCE					SEC. 3/1	
(Line A6 minus line B11)		(138,053.00)		(928,605,00)		(941,605.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,796,712 74	N. SE MUNICIPAL SECTION	6,658,659.74	13 14-11 1 325	5,730,054.74
Ending Fund Balance (Form Ord, The Pite)     Ending Fund Balance (Sum lines C and D1)		6,658,659 74		5,730,054.74		4,788,449.74
		0,036,039_74	The second second	3,730,034.74	All designed to the last	4,700,445.74
Components of Ending Fund Balance (Form 011)	0710 0710	10,000,00		10 000 00		10 000 00
a Nonspendable	9710-9719	10,000.00		10,000.00	Maria un tela	10,000.00
b Restricted	9740					
c Committed					Sim to the	
Stabilization Arrangements	9750	0.00			Chrysola H has	
2. Other Commitments	9760	0.00	Open and			
d Assigned	9780	2,662,000 00	HEIGHT BY TO	2,662,000.00	A TOP IN	2,662,000.00
e Unassigned/Unappropriated					TESTING OF THE	
Reserve for Economic Uncertainties	9789	1,648,061.00		1,684,749.00	Barrier Co.	1,725,799.00
2 Unassigned/Unappropriated	9790	2,338,598 74	N 137 - 21 - 12 N	1,373,305.74	TOWN BOW	390,650.74
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,658,659.74	NOTE OF THE PARTY	5,730,054.74		4,788,449.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-2  Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E AVAILABLE RESERVES					100000000000000000000000000000000000000	
1. General Fund			BY THE STREET			
a Stabilization Arrangements	9750	0,00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,648,061 00		1,684,749,00		1,725,799.00
c, Unassigned/Unappropriated	9790	2,338,598,74	IN STATE OF THE	1,373,305.74		390,650 74
(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	A PARTY SERVICE			
b. Reserve for Economic Uncertainties	9789	0,00				
c. Unassigned/Unappropriated	9790	0.00	Constant S			
3. Total Available Reserves (Sum lines E1a thru E2g)		3,986,659.74		3,058,054 74		2,116,449.74

#### 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.

B1.d. assumes two teacher retirees at \$50k savings. B2d assumes two new programs added for Art and PE and one reduced workload participant and minimum wage increase. In 21/22, B1d assumes two teacher retirees at \$50k savings. B2d assumes minimum wage increase of \$10k.

	Ke	estricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)	1					
A REVENUES AND OTHER FINANCING SOURCES	8010-8099	0.00	0.00%	0.00	0 00%	0.00
LCFF/Revenue Limit Sources     Federal Revenues	8100-8299	1,420,619.00	0.00%	1,420,619.00	0 00%	1,420,619.00
3. Other State Revenues	8300-8599	413,943.00	11 60%	461,943.00	12 56%	519,943.00
4. Other Local Revenues	8600-8799	2,103,949.00	0 00%	2,103,949.00	0.00%	2,103,949.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0_00%	0_00	0.00%	0.00
b. Other Sources	8930-8979 8980-8999	0.00	0.00% -2.57%	0.00	0.00%	0 00 1,764,706 00
c Contributions	8980-8999	1,870,706.00	0 00%	1,822,706.00	-3.18% 0.00%	5,809,217,00
6. Total (Sum lines A1 thru A5c)		5,809,217.00	0 00%	5,809,217.00	0 00%	3,809,217.00
B. EXPENDITURES AND OTHER FINANCING USES	1		HENVE HERRICH			
1. Certificated Salaries						
a Base Salaries		ISULEA DE	MA COLUMN	2,172,903.00		2,172,903 00
b Step & Column Adjustment					BES BUT	
c. Cost-of-Living Adjustment			malle in			
d_ Other Adjustments		THE STATE OF	DOMESTICAL PROPERTY.			
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	2,172,903.00	0.00%	2,172,903.00	0.00%	2,172,903 00
2. Classified Salaries						
a. Base Salaries		THE PART OF SERVICE	30,000	1,151,594.00	O STATE OF THE PARTY OF THE PAR	1,151,594 00
b. Step & Column Adjustment	1	A STATE OF THE PARTY OF THE PAR	MINI PAYOUS		3 . 3 . 3 . 3	
c_ Cost-of-Living Adjustment	1	OSIN POWERED				
d Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,151,594,00	0.00%	1,151,594,00	0 00%	1,151,594 00
3. Employee Benefits	3000-3999	1,184,044.00	0 00%	1,184,044 00	0.00%	1,184,044 00
Books and Supplies	4000-4999	895,520.00	-62.11%	339,288.00	0.00%	339,288.00
5. Services and Other Operating Expenditures	5000-5999	465,348.00	0.00%	465,348 00	0 00%	465,348.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0 00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7494	471,417.00	0.00%	471,417.00	0.00%	471,417.00
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	24,623,00	0.00%	24,623.00	0.00%	24,623 00
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)					F-1 - RE RO	
11. Total (Sum lines B1 thru B10)		6,365,449.00	-8.74%	5,809,217.00	0.00%	5,809,217.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(556,232.00)		0.00		0.00
D. FUND BALANCE					100000000000000000000000000000000000000	
1. Net Beginning Fund Balance (Form 011, line F1e)		556,231.47		(0.53)		(0.53
2. Ending Fund Balance (Sum lines C and D1)		(0.53)		(0.53)		(0.53
3 Components of Ending Fund Balance (Form 011)		20				
a Nonspendable	9710-9719	0.00			A MARKET	
b. Restricted	9740	0.00				
c, Committed	ı		ACT STORY			
1. Stabilization Arrangements	9750				1/35 FEED 19 A	
2. Other Commitments	9760					
d Assigned	9780					
e. Unassigned/Unappropriated					IN SALE RESERVE	
I Reserve for Economic Uncertainties	9789				S	
2. Unassigned/Unappropriated	9790	(0.53)		(0.53)	8 5 J. 28 1 1 1	(0.53
f. Total Components of Ending Fund Balance		, ,	45 70 30 30			
(Line D3f must agree with line D2)		(0.53)	1 N 2 1 N 5 1	(0.53)		(0.53

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2020-21 Projection (C)	Change (Cols, E-C/C)	2021-22 Projection (E)
E AVAILABLE RESERVES		W. S. S. S. S. S.				
1. General Fund						
a. Stabilization Arrangements	9750	3 3 3				
b Reserve for Economic Uncertainties	9789	511 2 51			Mario Villero	
c. Unassigned/Unappropriated Amount	9790	The same of the same			Sullan De Company	
(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	THE RESIDENCE	THE SALES			
b Reserve for Economic Uncertainties	9789					
c_Unassigned/Unappropriated	9790					
3 Total Available Reserves (Sum lines E1a thru E2c)						

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.

Negative ending balance is a rounding figure of \$0.53 cents and should be ignored.

	Unrestric	cted/Restricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A)	2020-21 Projection	% Change (Cols E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;		0.0		101	109	7.4.7
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1 LCFF/Revenue Limit Sources	8010-8099	27,476,211 00	1,71%	27,947,211,00	2 68%	28,697,211.00
2. Federal Revenues	8100-8299	1,454,411,00	0.00%	1,454,411.00	0.00%	1,454,411,00
3. Other State Revenues	8300-8599	1,410,115.00	-25,32%	1,053,115,00	5_51%	1,111,115,00
4. Other Local Revenues	8600-8799	2,311,646,00	0,00%	2,311,646,00	0.00%	2,311,646.00
5. Other Financing Sources					200020	
a Transfers In	8900-8929	0_00	0,00%	0.00	0.00%	0_0
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00	0.00%	0.00	.0.00%	0_00
	0700-0777			51	0.00%	
6. Total (Sum lines A1 thru A5c)	-	32,652,383.00	0.35%	32,766,383.00	2.47%	33,574,383 0
B. EXPENDITURES AND OTHER FINANCING USES	l l	2.17.6				
1 Certificated Salaries	- 1		15 P.			
a Base Salaries	- 1	All Since		15,033,439_00	<b>运送</b> 5年 1000	15,708,439_0
b. Step & Column Adjustment	1			298,000_00		298,000_00
c: Cost-of-Living Adjustment	1	041/1		427,000_00		0_0
d_ Other Adjustments	1			(50,000.00)		(50,000 0
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,033,439.00	4 49%	15,708,439.00	1,58%	15,956,439 0
2. Classified Salaries	1		7. 7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		Was Same and C	
a <sub>n</sub> Base Salaries	1	A CONTRACTOR OF THE	STATE OF THE STATE OF	4,610,007.00		5,048,007.0
b Step & Column Adjustment		Set at the		223,000 00		127,000 0
c Cost-of-Living Adjustment			AND CONTRACTOR	0.00		0_0
d. Other Adjustments	1	2431 Car 1		215,000.00		10,000.0
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,610,007.00	9 50%	5,048,007.00	2,71%	5,185,007.0
3 Employee Benefits	3000-3999	8,108,301.00	6.54%	8,638,301.00	3,02%	8,899,301.0
4 Books and Supplies	4000-4999	2,111,252,00	-55,62%	937,020,00	0 00%	937,020.0
5 Services and Other Operating Expenditures	5000-5999	2,579,990 00	9.88%	2,834,990.00	6.17%	3,009,990.0
6 Capital Outlay	6000-6999	20,000.00	0.00%	20,000,00	0.00%	20,000 0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	539,917.00	0.00%	539,917.00	0.00%	539,917.0
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(41,686 00)	0.00%	(41,686.00)	0.00%	(41,686.0
9 Other Financing Uses		(,,		(,,		(,====
a Transfers Out	7600-7629	385,448.00	-97.41%	10,000.00	0,00%	10,000:0
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10 Other Adjustments		Proposition of the last	SIEUR, LEAN	0.00		0.0
11 Total (Sum lines B1 thru B10)		33,346,668.00	1.04%	33,694,988.00	2 44%	34,515,988,0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(694,285.00)	TO THE REST OF	(928,605.00)	1849/184	(941,605.0
D. FUND BALANCE		17/14/70-2004		, ,		- Million Co.
1. Net Beginning Fund Balance (Form 011, line F1e)		7,352,944.21		6,658,659.21		5,730,054.2
2_ Ending Fund Balance (Sum lines C and D1)		6,658,659 21		5,730,054.21		4,788,449_2
3 Components of Ending Fund Balance (Form 011)		1,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	and the same of	.,,
a Nonspendable	9710-9719	10,000.00	1500	10,000.00		10,000 0
b Restricted	9740	0 00		0 00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.0
c, Committed	,,,,,	0.00		0.00	A CONTRACTOR	
1 Stabilization Arrangements	9750	0.00		0.00	S 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.0
2 Other Commitments	9760	0.00		0 00		0.0
d. Assigned	9780	2,662,000.00		2,662,000.00	CONT. D. 118	2,662,000.0
	9700	2,002,000_00	MANAGEMENT OF THE	2,002,000_00	300 1-8 38 D	2,002,000_0
e, Unassigned/Unappropriated	0780	1 6 4 9 0 6 1 0 0		1.694.740.00		1 705 700 /
1 Reserve for Economic Uncertainties	9789	1,648,061 00	But we -	1,684,749_00	100 miles	1,725,799.0
2. Unassigned/Unappropriated	9790	2,338,598.21		1,373,305.21		390,650.2
f. Total Components of Ending Fund Balance			BIT THE WARREN	Service Control	NAME OF TAXABLE PARTY.	a water of the
(Line D3f must agree with line D2)		6,658,659 21	(4 = 13 to 1 = 15 to 1 ) / (1 = 15 to 1 )	5,730,054.21		4,788,449.2

	0.11100	Projected Year	%		%	
		Totals	Change	2020-21	Change	2021-22
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund	0.550				W. S	
a Stabilization Arrangements	9750	0.00	in since is	0,00		0,0
b. Reserve for Economic Uncertainties	9789	1,648,061.00	ALI HERE LEVIN	1,684,749.00		1,725,799 0
c Unassigned/Unappropriated	9790	2,338,598.74		1,373,305.74		390,650.7
d. Negative Restricted Ending Balances	0000	(0.50)		(0.47)		
(Negative resources 2000-9999)	979Z	(0,53)		(0,53)		(0,5
2 Special Reserve Fund - Noncapital Outlay (Fund 17)			107 S 10 10 10			
a. Stabilization Arrangements	9750	0.00		0 00		0.0
b Reserve for Economic Uncertainties	9789	0,00		0,00		0.0
C. Unassigned/Unappropriated	9790	0,00	NO 200 E	0,00		0.0
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,986,659,21		3,058,054,21		2,116,449.2
4 Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.96%		9 08%		6.13
F. RECOMMENDED RESERVES						
1 Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:		THE PARTY OF THE P				
1 Enter the name(s) of the SELPA(s):						
NOC SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			1824E1 E3			
objects 7211-7213 and 7221-7223; enter projections for			100 S 185 E 1			
subsequent years 1 and 2 in Columns C and E)		0.00				
2 District ADA						
Used to determine the reserve standard percentage level on line F3d				l .	rbach said	
(Col., A: Form Al, Estimated P-2 ADA column, Lines A4 and C4; enter	projections)	3,049.88		3,058.00		3,058
3 Calculating the Reserves						
a, Expenditures and Other Financing Uses (Line B11)		33,346,668.00	HOUNG THE STREET	33,694,988.00	West I	34,515,988
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	s No)	0.00		0.00		0
c Total Expenditures and Other Financing Uses	,					
(Line F3a plus line F3b)		33,346,668.00		33,694,988 00		34,515,988
d. Reserve Standard Percentage Level						
The state of the s			100000000000000000000000000000000000000	3%	1700 3500	
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%	The second second second			
e. Reserve Standard - By Percent (Line F3c times F3d)		1,000,400.04		1,010,849.64	A STATE OF THE STA	
e. Reserve Standard - By Percent (Line F3c times F3d)				1,010,849.64		
e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		1,000,400.04				1,035,479.
e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS1, Criterion 10 for calculation details)		1,000,400.04		0.00		1,035,479. 0.
e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		1,000,400.04				1,035,479.

FOR ALL FUNDS								
Description	Direct Costs - I Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	5 - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
DII GENERAL FUND	5100	3,20	7 3 3 0	1330	8366-6323	7000-7025	3310	3010
Expenditure Detail	425 00	0 00	0.00	(41,666,00)				
Other Sources/Uses Detail Fund Reconcillation					0.00	385,448,00		
9) CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0,00	0.00	0.00				
Olher Sources/Uses Detail Fund Reconciliation				in the same	0.00	0,00		
01 SPECIAL EDUCATION PASS-THROUGH FUND						THE STATE OF THE S		
Expenditure Detail		A STATE OF THE STA	Walter County					
Other Sources/Uses Detail Fund Reconciliation				1	THE RESERVE			
11 ADULT EDUCATION FUND						1		
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00		
21 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0 00	0.00		1		
Olher Sources/Uses Delail Fund Reconciliation					0.00	0 00		3 3/4
131 CAFETERIA SPECIAL REVENUE FUND						1		
Expenditure Detail	0.00	(425,00)	41,686,00	0,00		1		
Other Sources/Uses Detail		50000000	of Free Art CA	24-2-12-2	10,000,00	0.00		
Fund Reconciliation  41 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0 00						
Other Sources/Uses Detail					775,448,00	0,00		THE REPORT OF
Fund Reconciliation  51 PUPIL TRANSPORTATION EQUIPMENT FUND		1				1		A CONTRACTOR
Expenditure Detail	0.00	0,00		IT (880) 1 = 700		1		
Other Sources/Uses Detail		3.6x			0,00	0,00		
Fund Reconciliation  17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						i		
Expenditure Detail						1		The Western
Other Sources/Uses Detail					0 00	0.00		Contract of the second
Fund Reconciliation 181 SCHOOL BUS EMISSIONS REDUCTION FUND				Description of the		l l		
Expenditure Detail	0.00	0.00				1		XIII X
Other Sources/Uses Detail					0.00	0,00		A STATE OF THE STA
Fund Reconciliation				1	*			8/2-00-BC
191 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail		STAY DESCRIPTION				0,00		
Fund Reconciliation			ON THE VIOLEN					N=3(8-3)
OI SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS  Expenditure Detail			Strain Section	author de		- 1		E888 b
Other Sources/Uses Detail	100		STELL NING		0.00	0.00		322
Fund Reconciliation		- 1		and Water				
211 BUILDING FUND Expenditure Detail	0.00	0.00		SELLEDY TO				
Olher Sources/Uses Detail	0,00	0.00	AT THE PARTY		0,00	240,015.00		
Fund Reconciliation		1	281 7					in the
251 CAPITAL FACILITIES FUND	0.00					1		The State of
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation		- 1						100
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Delail Other Sources/Uses Detail	0.00	0.00			0 00	0.00		Carried No. 10
Fund Reconciliation		1		The String	0.00	0.00		
35I COUNTY SCHOOL FACILITIES FUND								WY AND THE
Expenditure Detail	0.00	0,00			0.00	0.00		and the same
Olher Sources/Uses Detail Fund Reconciliation			1 - 1 - 1 - E	N U IT GES	0.00	0.00		STELLINES.
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			THE PARTY OF THE P	4 8 3 3 3				lion Clic
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			240.015.00	400.000.00		1 78 cm
Fund Reconciliation			TECOMO TO SE		240,015,00	400,000.00		Peril Peril
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS		- 1	10375 514	MIC MAR. 1				- Edu 5
Expenditure Detail	0.00	0.00	A LEGIS	SMA RELLU	0.00			The state of the s
Other Sources/Uses Detail Fund Reconciliation	19	( The state of the	MIRE EN		0 00	0.00		TO STORY
511 BOND INTEREST AND REDEMPTION FUND			[18] X 出了鱼/ji					0 100
Expenditure Detail	Breiting with		1,500	o de l'Albard e				
Other Sources/Uses Detail Fund Reconciliation		A 6 1 WAR			0.00	0,00		1915.113
DEBT SVC FUND FOR BLENDED COMPONENT UNITS		The Manual Property of	TO BE THE R	Jenne m				STATE OF THE
Expenditure Detail		THAT WALL	Della Barre	THE ROLL WATER				1 7 30 C
Olher Sources/Uses Detail Fund Reconciliation		III - 2 W. 1963		Service and Market	0.00	0.00		S SUPERIOR
531 TAX OVERRIDE FUND	Alegan Harris							HATTO COM
Expenditure Detail	Sec. 200	day has to a						15 78
Other Sources/Uses Detail	THE DWINE		F LEVE SI	UN LOUIS	0.00	0.00		The state
Fund Reconciliation 561 DEBT SERVICE FUND	-14		CHIEF CO.	61 61 61 70				
Expenditure Detail			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					16/hr s = 1
Other Sources/Uses Detail					0.00	0.00		L. Carrie
Fund Reconciliation								(F) = 100
571 FOUNDATION PERMANENT FUND  Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0,00	0,00	5.00	0.00		0.00		THE BULL BY
Fund Reconciliation								F WY
611 CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				AT LESS S
Other Sources/Uses Detail	0,00	0,00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0,00	5,00		Division Syl

#### Second Interim 2019-20 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

19 64766 0000000 Form SIAI

	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description	3/30	5/50	7350	/ 350	0300-0323	7600-7629	9310	3010
21 CHARTER SCHOOLS ENTERPRISE FUND		2.00		0.00				A LAWY SEE
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		1000
Other Sources/Uses Detail			10 1/4		0.00	0.00		10 DO NO.
Fund Reconciliation			THE RESERVE OF THE PARTY OF THE			10		1000
31 OTHER ENTERPRISE FUND				The second second				
Expenditure Detail	0.00	0.00		TO SHE DOWN				
Other Sources/Uses Detail				Street Street	0.00	0.00		
Fund Reconciliation			E Company of the State of	Control of the				34 V 13 - Free
6) WAREHOUSE REVOLVING FUND		li li	AND LOCATED	The second of the last of		ll ll		UNITED STATE
Expenditure Detail	0 00	0 00				l l		Alternation of the
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation				100 00 000				
71 SELF-INSURANCE FUND	10017701	1		3 . 30		ii ii		The state of the s
Expenditure Delail	0.00	0.00				- 1		Service Control
Other Sources/Uses Detail		S 110-14 THE P.	Part of the		0.00	0.00		CARS MALES IN
Fund Reconciliation				THE RESERVE AND ADDRESS.	1	STATE OF THE PARTY		E-83 - 17 V
11 RETIREE BENEFIT FUND			VALUE OF STATE OF	Testes Military		The last tweet		The state of the s
Expenditure Detail		200000000000000000000000000000000000000						
Other Sources/Uses Detail					0.00			200
Fund Reconciliation						SELECT SAME		U. Comit Da
31 FOUNDATION PRIVATE-PURPOSE TRUST FUND			The state of the s	The state of the s		** VI- ** 10		Salar Salar
Expenditure Detail	0.00	0.00		CONTRACTOR IN	- 1			
Other Sources/Uses Detail		SUSPECT OF		E. VIIII STARY	0.00			STATE OF THE PARTY
Fund Reconciliation			27.1 (19.37) (19.37)		1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
6I WARRANT/PASS-THROUGH FUND		And the second	THE TAX III WAS IN	STATE AND ADDRESS OF	10 May 10 Sept.	Salver no resort 1		100
Expenditure Detail					San Planton			DELLINE TO
Other Sources/Uses Detail					the state of the state of			
Fund Reconciliation		The second second	STE NAZITATION	THE RES !- STU !		ST TO THE WAY		TO THE STATE OF
51 STUDENT BODY FUND		H S William 18	The same of the sa	WHAT LE	A LES A ALLE	J. 100		ALC: NO
Expenditure Detail	S. S. E. LV. AL	E. S. L. D. J. C. S.	DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN C	IN BYONG LOUIS	THE RESERVE TO	OUT IN THE REAL PROPERTY.		III EUL WE
Other Sources/Uses Detail			The sales of the s	No. of the last of		TEACH NO.		VOLUME OF
Fund Reconciliation		3/10 3/10 3	O 100 100 100 100 100 100 100 100 100 10	ALL LOND TO BE A STATE OF THE PARTY OF THE P	San Property Comments	Company -		THE PERSON
TOTALS	425.00	(425.00)	41,686.00	(41,686.00)	1,025,463.00	1,025,463.00		

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

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

#### **CRITERIA AND STANDARDS**

# 1. CRITERION: Average Daily Attendance

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

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

# 1A. Calculating the District's ADA Variances

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

#### Estimated Funded ADA

Fiscal Year		First Interim Projected Year Totats (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)					
District Regular		3,073.88	3,063,12		
Charter School		0.00	0.00		
	Total ADA	3,073.88	3,063.12	-0.4%	Met
1st Subsequent Year (2020-21)					
District Regular		3,073.88	3,058.00		
Charter School		0.00			
	Total ADA	3,073.88	3,058.00	-0.5%	Met
2nd Subsequent Year (2021-22)					
District Regular		3,073.88	3,058.00		
Charter School		0.00			
	Total ADA	3,073.88	3,058.00	-0.5%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

2A. Calculating the District's Enformerit variances

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

Enrollment

	LIIIOMINE	THE STATE OF THE S		
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	3,149	3,147		
Charter School	0			
Total Enrollment	3,149	3,147	-0.1%	Met
1st Subsequent Year (2020-21)				
District Regular	3,149	3,147		
Charter School	0			
Total Enrollment	3,149	3,147	-0.1%	Met
2nd Subsequent Year (2021-22)	-5077			
District Regular	3,149	3,147		
Charter School	0			
Total Enrollment	3,149	3,147	-0.1%	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:			
Explanation: (required if NOT met)			
(required if NOT mict)			
	1		
	1		

#### 3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2016-17) District Regular Charter School	3,057	3,153	***************************************
Total ADA/Enrollment	3,057	3,153	97.0%
Second Prior Year (2017-18)  District Regular  Charter School	3,055	3,147	
Total ADA/Enrollment	3,055	3,147	97.1%
First Prior Year (2018-19) District Regular	3,062	3,152	
Charter School	0		
Total ADA/Enrollment	3,062	3,152	97.1%
		Historical Average Ratio:	97.1%
Di-Asiatia ADA	to Encollment Standard (histori	est success entire plus 0.5% \	07.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

#### 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,

Estimated P-2 ADA	Enrollment CBEDS/Projected		
(Form Al, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
3,050	3,147		
0			
3,050	3,147	96.9%	Met
3,058	3,147		
3,058	3,147	97.2%	Met
2.050	3 147		
3,036	3,147		
3,058	3 147	97 2%	Met
	3,050 0 3,050 3,058 3,058	CBEDS/Projected (Form AI, Lines A4 and C4)  3,050 3,147  0 3,050 3,147  3,058 3,147  3,058 3,147  3,058 3,147	CBEDS/Projected (Form AI, Lines A4 and C4)  3,050 3,147 0 3,050 3,147 96.9% 3,058 3,147 3,058 3,147 97.2%

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

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

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

Explanation: (required if NOT met)			

# 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

	i ii st iiiteiiiii	Geoglia likelilli		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	27,516,332.00	27,476,211.00	-0.1%	Met
1st Subsequent Year (2020-21)	28,337,332.00	27,947,211.00	-1.4%	Met
2nd Subsequent Year (2021-22)	29,122,322,00	28,697,211.00	-1.5%	Met

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

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

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

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

# 5. CRITERION: Salaries and Benefits

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

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

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

Unaudited Actuals - Unrestricted

Ralio

	(1100001000	0000 1000)	ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2016-17)	20,138,545.20	23,351,885,78	86.2%	
Second Prior Year (2017-18)	21,064,050.67	23,735,726.93	88.7%	
First Prior Year (2018-19)	21,979,611.09	24,481,710.40	89_8%	
	10.	Historical Average Ratio:	88.2%	

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 108, 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);	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

#### 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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures

Ratio

	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2019-20)	23,243,206,00	26,595,771.00	87.4%	Met
1st Subsequent Year (2020-21)	24,886,206.00	27,875,771.00	89.3%	Met
2nd Subsequent Year (2021-22)	25,532,206.00	28,696,771.00	89.0%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Funtametians
Explanation: quired if NOT met)
(required if NOT mel)

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

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

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

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

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%

# DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted, If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

bject Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Oulside Explanation Range
Federal Revenue (Fund 01, Objec	cts 8100-8299) (Form MYPI, Line A2)			
urrent Year (2019-20)	1,413,286,00	1,454,411.00	2.9%	No
st Subsequent Year (2020-21)	1,413,286.00	1,454,411.00	2.9%	No
nd Subsequent Year (2021-22)	1,413,286.00	1,454,411.00	2.9%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, O	bjects 8300-8599) (Form MYPI, Line A3)			
urrent Year (2019-20)	1,426,991.00	1,410,115.00	-1.2%	No
t Subsequent Year (2020-21)	1,075,991.00	1,053,115.00	-2.1%	No
d Subsequent Year (2021-22)	1,127,991.00	1,111,115.00	-1.5%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, C urrent Year (2019-20) st Subsequent Year (2020-21)	Objects 8600-8799) (Form MYPI, Line A4 2,271,393.00 2,271,393.00	2,311,646.00 2,311,646.00	1.8%	No No
nd Subsequent Year (2021-22)	2,271,393.00	2,311,646.00	1.8%	No
Explanation: (required if Yes)  Books and Supplies (Fund 01, O	bjects 4000-4999) (Form MYPI, Line B4)			
urrent Year (2019-20)	2,061,369.00	2,111,252.00	2.4%	No
t Subsequent Year (2020-21)	823,137,00	937,020.00	13.8%	Yes
d Subsequent Year (2021-22)	823,137.00	937,020.00	13.8%	Yes
Explanation: Support (required if Yes)	olies will be reviewed and potentially be red	duced at AB20-21.		
Soniese and Other Operating E	xpenditures (Fund 01, Objects 5000-599	9) /Form MVPI Line B5)		
urrent Year (2019-20)	2,566,117.00	2,579,990.00	0.5%	No
I Subsequent Year (2020-21)	2,796,117.00	2,834,990.00	1.4%	No
nd Subsequent Year (2021-22)	2,946,117.00	3,009,990.00	2.2%	No
Explanation: (required if Yes)				

6B. Calculating the District's Change in	Total Operating Revenues and E	xpenditures		
DATA ENTRY: All data are extracted or ca	lculated.			
Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Othe	r Local Revenue (Section 6A)			
Current Year (2019-20)	5,111,670.00	5,176,172.00	1.3%	Met
1st Subsequent Year (2020-21)	4,760,670.00	4,819,172,00	1,2%	Met
2nd Subsequent Year (2021-22)	4,812,670.00	4,877,172.00	1,3%	Met
Total Books and Supplies, and Servi	ices and Other Operating Expenditur	res (Section 6A)		
Current Year (2019-20)	4,627,486.00	4,691,242.00	1.4%	Met
1st Subsequent Year (2020-21)	3,619,254.00	3,772,010.00	4,2%	Met
2nd Subsequent Year (2021-22)	3,769,254.00	3,947,010.00	4.7%	Met
6C. Comparison of District Total Operat	ing Revenues and Expenditures	to the Standard Percentage Ra	nge	
Explanation: Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A				
if NOT met)  1b. STANDARD MET - Projected total ope	erating expenditures have not changed	since first interim projections by mor	e than the standard for the current y	rear and two subsequent fiscal
years.  Explanation: Books and Supplies (linked from 6A if NOT met)  Explanation: Services and Other Exps				
(linked from 6A if NOT met)				

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#### 7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist, First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted. Second Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Objects 8900-8999) Contribution Status OMMA/RMA Contribution 940.239.87 0.00 Not Met First Interim Contribution (information only) 0.00 (Form 01CSI, First Interim, Criterion 7, Line 1) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation:

(required if NOT met and Other is marked)

#### 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

1	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.0%	9,1%	6.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	3.0%	2.0%

#### 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 and second columns.

Projected Year Totals

Net Change in

Total Unrestricted Expenditures

Unrestricted Fund Balance (Form 01I, Section E)

and Other Financing Uses

Deficit Spending Level (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund

3.3%

Fiscal Year	(Form MYPI, Line C)	(Form M)
Current Year (2019-20)	(138,053.00)	
1st Subsequent Year (2020-21)	(928,605.00)	
2nd Subsequent Year (2021-22)	(941,605,00)	

(Full off, Objects 1000-1333)	(ii Net Change in Officatioted Fand	
(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
26,981,219.00	0.5%	Met
27.885.771.00	3.3%	Not Met

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

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

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)

With the loss of .7 LCFF COLA in 2020-21 and ongoing deficit spending has increased. Deficit spending will be reviewed after the state adopts their 2020-21 budget.

28,706,771.00

Not Met

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9	CRITI	FRION	Fund	and	Cash	Balances

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

# 9A-1. Determining if the District's General Fund Ending Balance is Positive DATA ENTRY: Current Year data are extracted, If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years. Ending Fund Balance General Fund Projected Year Totals Fiscal Year (Form 01I, Line F2 ) (Form MYPI, Line D2) Status Current Year (2019-20) 6,658,659,21 Met 1st Subsequent Year (2020-21) 5.730.054.21 Met 2nd Subsequent Year (2021-22) 4,788,449.21 Met 9A-2. Comparison of the District's Ending Fund Balance to the Standard DATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years. Explanation: (required if NOT met) B, CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year. 9B-1. Determining if the District's Ending Cash Balance is Positive DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Fiscal Year Status 6,777,889.00 Current Year (2019-20) 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 amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	D	istrict ADA		
5% or \$69,000 (greater of)	0	to	300	
4% or \$69,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400,001	and	over	

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

<sup>&</sup>lt;sup>a</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members

p==	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available,)	3,050	3,058	3,058
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
- If you are the SELPA AU and are excluding

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

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540,

Projected Year Totals	1st Subsequent Year	2nd Subsequent Yea
(2019-20)	(2020-21)	(2021-22)
0.00		

# objects 7211-7213 and 7221-7223) 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,

- Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount
- (\$69,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
33,346,668.00	33,694,988.00	34,515,988,00
33,346,668.00 3%	33,694,988,00 3%	34,515,988.00 3%
1,000,400.04	1,010,849.64	1,035,479.64
0.00	0.00	0.00
1,000,400.04	1,010,849.64	1,035,479.64

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

# 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.

	Current Year		
re Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
tricted resources 0000-1999 except Line 4)	(2019-20)	(2020-21)	(2021-22)
General Fund - Stabilization Arrangements			
(Fund 01, Object 9750) (Form MYPI, Line E1a)	00.0		
General Fund - Reserve for Economic Uncertainties			
(Fund 01, Object 9789) (Form MYPI, Line E1b)	1,648,061.00	1,684,749.00	1,725,799.00
General Fund - Unassigned/Unappropriated Amount			
(Fund 01, Object 9790) (Form MYPI, Line E1c)	2,338,598.74	1,373,305.74	390,650.74
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.53)	(0.53)	(0.53)
· -	(5.55)	(6.50)	(5.00)
(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties			
(Fund 17, Object 9789) (Form MYPI, Line E2b)	0,00		
Special Reserve Fund - Unassigned/Unappropriated Amount			
(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
District's Available Reserve Amount			
(Lines C1 Ihru C7)	3,986,659,21	3,058,054,21	2,116,449.21
District's Available Reserve Percentage (Information only)			
(Line 8 divided by Section 10B, Line 3)	11.96%	9.08%	6.13%
District's Reserve Standard			
(Section 10B, Line 7):	1,000,400.04	1,010,849.64	1,035,479.64
Slahus	Met	Met	Met
	(Fund 01, Object 9750) (Form MYPI, Line E1a) General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) Special Reserve Fund - Unassigned/Unappropriated Amounl (Fund 17, Object 9790) (Form MYPI, Line E2c) District's Available Reserve Amount (Lines C1 thru C7) District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)  District's Reserve Standard	re Amounts  ricted resources 0000-1999 except Line 4)  General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)  General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)  General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)  General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)  Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)  Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)  Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)  District's Available Reserve Amount (Lines C1 thru C7)  District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)  Projected Year Totals (2019-20)  (2019-20)	Projected Year Tolals   1st Subsequent Year   1st Subsequent Yea

# 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)			

SUPI	PLEMENTAL INFORMATION
DATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer,
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	
	(Refer to Education Code Section 42603)
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act
	(e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

#### S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status		
1a. Contributions, Unrestricted General (Fund 01, Resources 0000-1999, Ol							
Current Year (2019-20)	(1,853,541.00)	(1,870,706.00)	0.9%	17,165.00	Met		
1st Subsequent Year (2020-21)	(1,799,541.00)	(1,822,706.00)		23,165.00	Met		
2nd Subsequent Year (2021-22)	(1,747,541.00)	(1,764,706.00)		17,165.00	Met		
1b. Transfers In, General Fund *							
Current Year (2019-20)	0.00	0_00	0.0%	0.00	Met		
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Mel		
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Mel		
1c. Transfers Out, General Fund *							
Current Year (2019-20)	15,000.00	385,448.00	2469.7%	370,448.00	Not Met		
1st Subsequent Year (2020-21)	15,000.00	10,000.00	-33.3%	(5,000.00)	Met		
2nd Subsequent Year (2021-22)	15,000.00	10,000.00	-33.3%	(5,000.00)	Met		
S5B. Status of the District's Projected  DATA ENTRY: Enter an explanation if Not Mee		pital Projects					
	not changed since first interim projections	s by more than the standard for	the current v	ear and two subsequent fiscal yes	are		
ra_ wic r - r rejected contributions have in	of changed since and menin projections	oby more man the standard for	the current y	ear and two subsequent riscar yea	110.		
Explanation: (required if NOT met)	· ·						
1b. MET - Projected transfers in have no	t changed since first interim projections b	by more than the standard for th	ne current yea	ar and two subsequent fiscal year	S.		
Explanation: (required if NOT mel)							

# Lowell Joint Elementary Los Angeles County

#### 2019-20 Second Interim General Fund School District Criteria and Standards Review

1c		ransfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal 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
	Explanation: (required if NOT met)	In keeping with past practice, the district is transferring one time unrestricted state income to Fund 14-Deferred Maintenance for future facilities needs.
1d.	NO - There have been no co	apital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	

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# S6. Long-term Commitments

Identify all existing and new multiyear commitments' and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded, Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations

· Include multiyear commit	nenis, muniyear de	or agreements, and new progra	ims of contracts that result in ion	g-term obligations.	
6A. Identification of the Dist	rict's Long-term	Commitments			
				vill only be necessary to click the appr ta exist, click the appropriate buttons fo	
a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)			No		
b. If Yes to Item 1a, have a since first interim project		iyear) commitments been incu	rred n/a		
If Yes to Ilem 1a, list (or up benefits other than pension			and required annual debt service	e amounts Do not include long-term co	ommitments for postemployment
Type of Commitment	# of Years Remaining	S Funding Sources (Rever	ACS Fund and Object Codes Use	ed For: bt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program	Restaining	runding Sources (Never	lies) De	ы заме (схраницев)	as or suny 1, 2019
State School Building Loans Compensated Absences					
Olher Long-term Commitments (do	not include OPEB)				
TOTAL:					
Type of Commitment (con	tinued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences					
Other Long-term Commitments (co	ntinued):				
Total An	nual Payments:	0	0		0
		d over prior year (2018-19)?	No	No	No

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S6B. Comparison of the District	's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation if	Yes.
1a. No - Annual payments for long	g-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation: (Required if Yes to increase in total annual payments)	
S6C. Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate \	es or No bullon in Ilem 1; if Yes, an explanation is required in Ilem 2.
Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
	n/a
2. No - Funding sources will not	decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
Explanation: (Required if Yes)	

#### S7. Unfunded Liabilities

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

#### S7A, Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB) DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4. in a, Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) Yes b. If Yes to Ilem 1a, have there been changes since first interim in OPEB liabilities? No c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No First Interim (Form 01CSI, Item S7A) Second Interim OPEB Liabilities a... Total OPEB liability 10.338,157.00 10,338,157.00 b. OPEB plan(s) fiduciary net position (if applicable) 0.00 0.00 10,338,157.00 10,338,157.00 c. Total/Net OPEB liability (Line 2a minus Line 2b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? Actuarial Actuarial e. If based on an actuarial valuation, indicate the date of the OPEB valuation. Jun 30, 2018 **OPEB Contributions** a OPEB actuarially determined contribution (ADC) if available, per First Interim actuarial valuation or Alternative Measurement Method (Form 01CSI, Item S7A) Second Interim 772,964.00 772,964.00 Current Year (2019-20) 772,964.00 1st Subsequent Year (2020-21) 772,964.00 2nd Subsequent Year (2021-22) 772,964.00 772,964.00 b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2019-20) 295,081.00 295,081.00 1st Subsequent Year (2020-21) 312,786.00 312,786.00 2nd Subsequent Year (2021-22) 312,786.00 331,553.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2019-20) 295,081.00 295,081.00 1st Subsequent Year (2020-21) 312,786.00 312,786.00 2nd Subsequent Year (2021-22) 331,553.00 331,553,00 d. Number of retirees receiving OPEB benefits 62 Current Year (2019-20) 62 1st Subsequent Year (2020-21) 62 62 62 62 2nd Subsequent Year (2021-22) Comments:

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

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

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

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

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

- Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs
- Self-Insurance Contributions
  - a. Required contribution (funding) for self-insurance programs Current Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)
  - b. Amount contributed (funded) for self-insurance programs Current Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

Yes No

Nο

First Interim	

	Second Interim	(Form 01CSI, Item S7B)
0.00		0.00
0.00		0.00

### First Interim

(Form 01CSI, Item S7B)	Second Interim
512,323.00	512,323,00
527,693.00	527,693,00
543,524.00	542,524.00

512,323.00	512,323.00
527,693.00	527,693.00
543,524.00	543,524.00

Comments:

ì	-			
l				
l				
l				

#### S8. Status of Labor Agreements

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

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

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

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

	superinlendent.				·	
S8A. (	Cost Analysis of District's Labor Agr	eements - Certificated (Non-m	anagement) Employ	ees		
DATA I	ENTRY: Click the appropriate Yes or No bu	ılton for "Status of Certificated Labor	Agreements as of the I	Previous Repo	orting Period." There are no extract	tions in this section.
	of Certificated Labor Agreements as of all certificated labor negotiations settled as			Yes		
	If Yes, com	plete number of FTEs, then skip to s	ection S8B	163		
	If No, contin	nue with section S8A.				
Certific	cated (Non-management) Salary and Bei	nefit Negotiations				
		Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)		1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	er of certificaled (non-management) full- quivalent (FTE) positions	136.1	6 h	138.4	138.4	138.4
1a.	Have any salary and benefit negotiations	been sellled since first inlerim proje	ctions?	n/a		
		the corresponding public disclosure			OE, complete questions 2 and 3.	
	If Yes, and	the corresponding public disclosure lete questions 6 and 7 $_{\rm c}$				
1b	Are any salary and benefit negotiations st	ill unsettled?				
	If Yes, com	plete questions 6 and 7	L	No		
Negotia 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547,5(a)		-u0			
20.	rei Government Code Section 3547 5(a)	, date of public disclosure board med	eung			
2b	Per Government Code Section 3547.5(b) certified by the district superintendent and If Yes, date	0 0 0				
3.	Per Government Code Section 3547.5(c)	was a budget revision adopted	1			
	to meet the costs of the collective bargain	0 0		n/a		
	If Yes, date	of budget revision board adoption:				
4.	Period covered by the agreement:	Begin Dale:		End Da	te:	Į.
5.	Salary settlement:	p.	Current Year (2019-20)		1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear				
		One Year Agreement				
	Total cost of	f salary settlement				
	% change i	n salary schedule from prior year				
		Multiyear Agreement				
	Total cost of	f salary settlement				
		n salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used to	o support multiyear sala	ry commitme	nls:	

Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year
_		(2019-20)	(2020-21)	(2021-22)
7.	Amount included for any tentative salary schedule increases			_l
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2019-20)	(2020-21)	(2021-22)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2. 3.	Total cost of H&W benefits  Percent of H&W cost paid by employer			
3. 4.	Percent or Havy cost part by employer  Percent projected change in H&W cost over prior year			
••	To the state of th			-
	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
	y new costs negotiated since first interim projections for prior year nents included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs	4		
	If Yes, explain the nature of the new costs:			
			4.10.1	
Certifi	icated (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Certifi	Are step & column adjustments included in the interim and MYPs?			
1.:				
1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments			
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2019-20)  Current Year	(2020-21)  1st Subsequent Year	
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2019-20)	(2020-21)	(2021-22)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)	(2019-20)  Current Year	(2020-21)  1st Subsequent Year	(2021-22)  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2019-20)  Current Year	(2020-21)  1st Subsequent Year	(2021-22)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)	(2019-20)  Current Year	(2020-21)  1st Subsequent Year	(2021-22)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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	(2019-20)  Current Year	(2020-21)  1st Subsequent Year	(2021-22)  2nd Subsequent Year
1. 2. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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	(2019-20)  Current Year	(2020-21)  1st Subsequent Year	(2021-22)  2nd Subsequent Year
1. 2. 3. Certifi 1. 2. CertifiList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. 3. Certifi 1. 2. CertifiList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. 3. Certifi 1. 2. CertifiList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. 3. Certifi 1. 2. CertifiList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. 3. Certifi 1. 2. CertifiList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. 3. Certifi 1. 2. CertifiList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. 3. Certifi 1. 2. CertifiList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  icated (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?	(2019-20)  Current Year (2019-20)	(2020-21)  1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

S8B. (	Cost Analysis of District's Labor Ag	reements - Classified (Non-m	anagement) E	Employees			
DATA	ENTRY: Click the appropriate Yes or No b	oullon for "Status of Classified Labo	r Agreements as	s of the Previous Repo	rting Period." There are no e	extractions in this section.	
			section S8C.	No			
Classi	fied (Non-management) Salary and Ben	Prior Year (2nd Interim)		nl Year	1st Subsequent Year	2nd Subsequent \	<b>Year</b>
	er of classified (non-management) ssitions	(2018-19) 89.5 (Reconciliation error)		9-20) ciled to AB1920)	(2020-21)	(2021-22)	81.0
1a:	If Yes, and	s been settled since first interim pro d the corresponding public disclosur d the corresponding public disclosur plete questions 6 and 7.	re documents ha				
1b.	Are any salary and benefit negotiations of the salary and benefit negotiations of the salary and benefit negotiations.	still unsettled? nplete questions 6 and 7		Yes			
Negoti 2a.	alions Settled Since First Interim Projection Per Government Code Section 3547.5(a		neeting:		1		
2b,	Per Government Code Section 3547.5(b certified by the district superintendent ar If Yes, date						
3	Per Government Code Section 3547.5(c to meet the costs of the collective bargai If Yes, dat	-	1:	n/a			
4,	Period covered by the agreement:	Begin Date:		End D	ate:		
5	Salary settlement:			nt Year 19-20)	1st Subsequent Year (2020-21)	2nd Subsequent \( (2021-22)	rear .
	Is the cost of salary settlement included projections (MYPs)?	in the inlerim and mulliyear					
	Total cost	One Year Agreement of salary seltlement					
	% change	in salary schedule from prior year					
	Total cost	Multiyear Agreement of salary settlement					
		in salary schedule from prior year r text, such as "Reopener")					
	Identify the	e source of funding that will be used	d to support mul	liyear salary commitm	enls:		
Negoti	ations Not Settled						
6.	Cost of a one percent increase in salary	and statutory benefits	Curre	39,426 nt Year	1st Subsequent Year	2nd Subsequent \	Year
7.	Amount included for any testaling1	4 pohodulo inorgania		19-20)	(2020-21)	(2021-22)	
75	Amount included for any tentative salary	/ schedule increases		78,852	1	58,852	158,852

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#### 2019-20 Second Interim General Fund School District Criteria and Standards Review

ssified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 or navv cost paid by employer  Percent projected change in H&W cost over prior year			
1			
ssified (Non-management) Prior Year Settlements Negotiated ce First Interim			
any new costs negotiated since first interim for prior year settlements uded in the interim?			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
ssified (Non-management) Step and Column Adjustments	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the interim and MYPs?			
. Cost of step & column adjustments			
Percent change in step & column over prior year			
ssified (Non-management) Attrition (layoffs and retirements)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
. 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?			
ssified (Non-management) - Other other significant contract changes that have occurred since first interim and the	cost impact of each (i.e., hours of	employment, leave of absence, bonus	es, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees							
	ENTRY: Click the appropriate Yes or No but section.	ton for "Status of Management/Supe	ervisor/Confidential Labor Agre	ements as of the Previous Reporting Pe	eriod." There are no extractions		
	s of Management/Supervisor/Confidential all managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, the If No, continue with section S8C	settled as of first interim projections					
Manag	gement/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim) (2018-19)	Current Year	1st Subsequent Year	2nd Subsequent Year		
Number of management, supervisor, and confidential FTE positions		25.7	(2019-20)	(2020-21)	(2021-22)		
1a,	1a. Have any salary and benefit negotiations been settled since first into If Yes, complete question 2.		tions?				
	If No, comple	ete questions 3 and 4					
1b,	Are any salary and benefit negotiations sti	II unsettled? Hete questions 3 and 4.	No				
Negoti	iations Settled Since First Interim Projections						
2.	Salary settlement:		Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)		
	Is the cost of salary settlement included in projections (MYPs)?						
	Total cost of	salary settlement					
		alary schedule from prior year ext, such as "Reopener")					
Neaoti	iations Not Settled						
3.	Cost of a one percent increase in salary a	nd statutory benefits		l. as			
			Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)		
4.	Amount included for any tentative salary s	chedule increases		(Taken and	(And the Indicate)		
Manag	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year		
	h and Welfare (H&W) Benefits	-	(2019-20)	(2020-21)	(2021-22)		
1,	Are costs of H&W benefit changes include	d in the interim and MYPs?					
2.	Total cost of H&W benefits	a in the intentional district.		_			
3.	Percent of H&W cost paid by employer						
4	Percent projected change in H&W cost ov	er prior year					
Management/Supervisor/Confidential Step and Column Adjustments		<i>r</i> -	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)		
1.	Are step & column adjustments included in	n the interim and MYPs?					
2.	Cost of step & column adjustments						
3.	Percent change in step and column over p	rior year					
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)			Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)		
			And the same of th	Managara.	Teach 1 was		
1. 2.	Are costs of other benefits included in the Total cost of other benefits	interim and MYPs?					
3.	Percent change in cost of other benefits of	ver prior vear					

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# 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?					
	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.					

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# 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				
А3.	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?		Yes				
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: (oplional)	A2 - The Certificated Position Control is independent of the payro	Il system.				
End of School District Second Interim Criteria and Standards Review							

SACS2019ALL Financial Reporting Software - 2019.2.0 2/27/2020 10:12:43 AM

19-64766-0000000

# Second Interim 2019-20 Projected Totals Technical Review Checks

#### Lowell Joint Elementary

Los Angeles County

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

- F Fatal (Data must be corrected; an explanation is not allowed)
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# IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

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

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

PASSED

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

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

PASSED

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

PASSED

# SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form OlCSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

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

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# Second Interim 2019-20 Actuals to Date Technical Review Checks

#### Lowell Joint Elementary

Los Angeles County

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PASSED

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

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

PASSED

Checks Completed.