

LAS LOMITAS SCHOOL DISTRICT

2020 - 21 FIRST INTERIM ALL FUNDS ENDING BALANCES

| | FUND 01 GENERAL FUND | FUND 14 DEFERRED MAINTENANCE | FUND 17 SPECIAL RESERVE NON-CAPITAL PROJECTS | FUND 21 BUILDING FUND | FUND 25 CAPITAL FACILITIES | FUND 40 SPECIAL RESERVE CAPITAL PROJECTS |
|--|----------------------------|------------------------------------|--|-----------------------------|----------------------------------|---|
| TOTAL INCOME | 31,388,161 | 190,500 | 160,000 | 251,660 | 94,260 | 7 |
| TOTAL EXPENDITURES | 32,475,622 | 0 | 0 | 9,032,522 | 83,426 | (1,660) |
| INCREASE/DEFICIT | (1,087,461) | 190,500 | 160,000 | (8,780,862) | 10,834 | 1,667 |
| BEGINNING BALANCE | 7,664,536 | 1,845,608 | 8,956,532 | 15,361,120 | 145,127 | 1,653 |
| RESTRICTED / ASSIGNED | 5,844,244 | 0 | 9,060,184 | 0 | 0 | 0 |
| NET TRANSFER IN/OUT | 56,348 | | (56,348) | | | |
| Restricted | 0 | | | | | |
| Rest. Routine Maint. / Other Restricted | 1,542,053 | | | | | |
| Revolving Cash | 1,000 | | | | | |
| Assigned | 3,326,908 | | | | | |
| PBS Site Improvements | | | 444,050 | | | |
| PBS Site Maintenance | | | 100,000 | | | |
| District Uncertainty Reserve | | | 5,516,134 | | | |
| Construction Reserve | | | 3,000,000 | | | |
| Economic Uncertainty | 974,283 | | 0 | | | |
| Specific Designation - Technology | | | | | | |
| Capital Improvements | | | | | | |
| ENDING BALANCE | 789,179 | 2,036,108 | 0 | 6,580,258 | 155,961 | 0 |

Las Lomas School District

LAS LOMITAS SCHOOL DISTRICT GENERAL FUND SUMMARY

| | ← 2019-20 → Unaudited Actuals | | | ← 2020-21 → First Interim | | | |
|-----------------------------------|-------------------------------------|-------------------|----------------|-----------------------------------|-------------------|----------------|-----------------------------------|
| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | |
| INCOME | 26,793,900 | 2,818,611 | 29,612,511 | 27,534,527 | 3,853,634 | 31,388,161 | INCOME |
| EXPENDITURES | 21,964,605 | 7,270,273 | 29,234,878 | 23,295,314 | 9,180,308 | 32,475,622 | EXPENDITURES |
| INCREASE (DEFICIT) | | | 377,633 | | | (1,087,461) | INCREASE (DEFICIT) |
| BEGINNING BALANCE | | | 7,740,293 | | | 7,664,536 | BEGINNING BALANCE |
| TRANSFER IN | | | (453,390) | | | 56,348 | TRANSFER IN |
| TRANSFER TO OTHER FUNDS | | | 0 | | | 0 | TRANSFER TO OTHER FUNDS |
| ENDING BALANCE | | | 7,664,536 | | | 6,633,423 | ENDING BALANCE |
| COMPONENTS of ENDING FUND BALANCE | | | | COMPONENTS of ENDING FUND BALANCE | | | |
| Restricted | 0 | 0 | 1,518,303 | 0 | 0 | 0 | Restricted |
| Restricted Routine Maintenance | 0 | 0 | 1,337,888 | 0 | 0 | 1,542,053 | Restricted Routine Maintenance |
| Revolving Cash | 0 | 0 | 1,000 | 0 | 0 | 1,000 | Revolving Cash |
| Prepaid Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| Assigned | 0 | 0 | 3,244,877 | 0 | 0 | 3,326,908 | Assigned |
| Reserve for Econ Uncert | 0 | 0 | 877,046 | 0 | 0 | 974,283 | Reserve for Econ Uncert |
| <u>UNASSIGNED</u> | 0 | 0 | 685,422 | 0 | 0 | 789,179 | <u>UNASSIGNED</u> |

Las Lomitas School District

2020-21 FIRST INTERIM - REVENUE SUMMARY

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|

REVENUE LIMIT SOURCES

| | | | | | |
|--------------|--|-------------------|-------------------|-------------------|-------------------|
| 8011 /19 | Principal Appt.-State Aide / Prior Years | 728,873 | 727,604 | 730,123 | 730,122 |
| 8012 | Educ. Protection Acct. State Aid | 266,946 | 257,034 | 240,138 | 240,350 |
| 8021 | Tax Relief Subventions | 73,685 | 71,539 | 70,128 | 68,799 |
| 8041 | Secured Taxes | 16,922,847 | 17,899,167 | 19,131,713 | 20,335,151 |
| 8042 | Unsecured Taxes | 909,312 | 924,087 | 951,655 | 892,652 |
| 8043 | Prior Years | (1,004) | (29,929) | (12,052) | (7,583) |
| 8097 | County Property Tax Transfers | 536,925 | 499,521 | 511,672 | 510,407 |
| TOTAL | | 19,437,584 | 20,349,023 | 21,623,377 | 22,769,898 |

FEDERAL REVENUE

| | | | | | |
|--------------|-----------------|----------------|----------------|----------------|----------------|
| 8181 | PL 94-142 IDEA | 217,612 | 234,666 | 197,467 | 233,076 |
| 8182 | PL / Pre School | 26,394 | 4,619 | 7,064 | 8,935 |
| 8290 | Title I | 15,803 | 10,091 | 37,739 | 58,190 |
| 8290 | Title II | 14,627 | 17,813 | 17,430 | 17,679 |
| 8290 | Drug Free | 0 | 0 | 0 | 0 |
| 8290 | Other Federal | 0 | 0 | 44,908 | 511,615 |
| TOTAL | | 274,436 | 267,189 | 304,608 | 829,495 |

OTHER STATE REVENUES

| | | | | | |
|------|--------------------------------|---------|---------|---------|---------|
| 8311 | Special Education | 22,627 | 5,115 | 0 | 12,916 |
| 8311 | Transportation | 0 | 0 | 0 | 0 |
| 8311 | E.I.A. | 0 | 0 | 0 | 0 |
| 8434 | Class Size Reduction Program | 0 | 0 | 0 | 0 |
| 8550 | Mandated Costs Reimbursement | 237,797 | 278,784 | 38,779 | 37,838 |
| 8560 | State Lottery | 298,026 | 313,824 | 239,745 | 230,982 |
| 8590 | GATE | 0 | 0 | 0 | 0 |
| 8590 | Supplemental - CORE | 0 | 0 | 0 | 0 |
| 8590 | School Improvement Block Grant | 0 | 0 | 0 | 0 |

Las Lomitas School District

| | | |
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| 2020-21 FIRST INTERIM - REVENUE SUMMARY | | |
|--|--|--|

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|----------------------------------|----------------------------|----------------------------|---------------------------------|--------------------------|
| 8590 Instructional Materials | 0 | 0 | 0 | 0 |
| 8590 Prop. 39 Clean Energy Grant | 0 | 0 | 0 | 0 |
| 8590 One Time / On-Going Grant | 0 | 0 | 0 | 0 |
| 8590 TUPE | 0 | 4,625 | 0 | 0 |
| 8590 Other State Income | 1,356,309 | 2,195,114 | 1,705,263 | 2,089,421 |
| TOTAL | 1,914,759 | 2,797,462 | 1,983,787 | 2,371,157 |

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|-----------------------------|
| OTHER LOCAL REVENUES |
|-----------------------------|

| | | | | |
|--|------------------|------------------|------------------|------------------|
| 8621 Parcel Tax | 1,205,221 | 1,199,002 | 1,191,883 | 1,200,000 |
| 8631 Sale of Equipment | 0 | 0 | 0 | 0 |
| 8650 Rentals | 2,133,242 | 2,203,863 | 2,172,259 | 2,163,593 |
| 8660 Interest Income | 135,232 | 200,567 | 183,949 | 200,000 |
| 8662 Investment Gains / Losses | 0 | 0 | 0 | 0 |
| 8677 Interagency Services between LEA | 65,088 | 51,849 | 61,723 | 50,000 |
| 8697-9 Pass Thru Grants & Foundation Grant | 2,234,271 | 1,908,610 | 1,690,395 | 1,600,000 |
| 8699 Other Local Income | 371,116 | 334,497 | 400,530 | 204,018 |
| 8722 County Transfer - Program Spc | 0 | 0 | 0 | 0 |
| 8792 County Transfer - Mental Health | 0 | 0 | 0 | 0 |
| TOTAL | 6,144,170 | 5,898,388 | 5,700,739 | 5,417,611 |

| | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|
| GRAND TOTAL | 27,770,949 | 29,312,062 | 29,612,511 | 31,388,161 |
|--------------------|-------------------|-------------------|-------------------|-------------------|

Las Lomitas School District

2020 - 2021 FIRST INTERIM - REVENUE / UNRESTRICTED

| DESCRIPTION | 2017-18 Audited | 2018-19 Audited | 2019-20 Unaudited Actuals | 2020-21 First interim |
|-------------|--------------------|--------------------|---------------------------------|--------------------------|
|-------------|--------------------|--------------------|---------------------------------|--------------------------|

REVENUE LIMIT SOURCES

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| 8011 /19 Principal Appt.-State Aide / Prior Years | 728,873 | 727,604 | 730,123 | 730,122 |
| 8012 Educ. Protection Acct. State Aid | 266,946 | 257,034 | 240,138 | 240,350 |
| 8021 Tax Relief Subventions | 73,685 | 71,539 | 70,128 | 68,799 |
| 8041 Secured Taxes | 16,922,847 | 17,899,167 | 19,131,713 | 20,335,151 |
| 8042 Unsecured Taxes | 909,312 | 924,087 | 951,655 | 892,652 |
| 8043 Prior Years | (1,004) | (29,929) | (12,052) | (7,583) |
| 8091 Unrestricted Transfers | (158,000) | (158,000) | (158,000) | (158,000) |
| TOTAL | 18,742,659 | 19,691,502 | 20,953,705 | 22,101,491 |

FEDERAL REVENUE

| | | | | |
|----------------------|----------|----------|----------|----------|
| 8181 PL 94-142 IDEA | 0 | 0 | 0 | 0 |
| 8182 PL / Pre School | 0 | 0 | 0 | 0 |
| 8290 Title I | 0 | 0 | 0 | 0 |
| 8290 Title II | 0 | 0 | 0 | 0 |
| 8290 Drug Free | 0 | 0 | 0 | 0 |
| 8290 Other Federal | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

OTHER STATE REVENUES

| | | | | |
|-------------------------------------|---------|---------|---------|---------|
| 8311 Special Education | 0 | 0 | 0 | 0 |
| 8311 Transportation | 0 | 0 | 0 | 0 |
| 8311 E.I.A. | 0 | 0 | 0 | 0 |
| 8434 Class Size Reduction Program | 0 | 0 | 0 | 0 |
| 8550 Mandated Costs Reimbursement | 237,797 | 278,784 | 38,779 | 37,838 |
| 8560 State Lottery | 214,621 | 220,055 | 177,210 | 173,300 |
| 8590 GATE | 0 | 0 | 0 | 0 |
| 8590 Supplemental - CORE | 0 | 0 | 0 | 0 |
| 8590 School Improvement Block Grant | 0 | 0 | 0 | 0 |

Las Lomitas School District

2020 - 2021 FIRST INTERIM - REVENUE / UNRESTRICTED

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First interim |
|----------------------------------|----------------------------|----------------------------|---------------------------------|--------------------------|
| 8590 Instructional Materials | 0 | 0 | 0 | 0 |
| 8590 Prop. 39 Clean Energy Grant | 0 | 0 | 0 | 0 |
| 8590 One Time / On-Going Grant | 0 | 0 | 0 | 0 |
| 8590 TUPE | 0 | 0 | 0 | 0 |
| 8590 Other State Income | 860 | 4,557 | 131,232 | 0 |
| TOTAL | 453,278 | 503,396 | 347,221 | 211,138 |

OTHER LOCAL REVENUES

| | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| 8621 Parcel Tax | 1,205,221 | 1,199,002 | 1,191,883 | 1,200,000 |
| 8631 Sale of Equipment | 0 | 0 | 0 | 0 |
| 8650 Rentals | 2,133,242 | 2,203,863 | 2,172,259 | 2,163,593 |
| 8660 Interest Income | 135,232 | 200,567 | 183,949 | 200,000 |
| 8662 Investment Gains / Losses | 0 | 0 | 0 | 0 |
| 8677 Interagency Services between LEA | 0 | 0 | 0 | 0 |
| 8699 Foundation Grant | 2,231,000 | 1,903,232 | 1,690,395 | 1,600,000 |
| 8699 Other Local Income | 281,332 | 233,198 | 254,488 | 58,305 |
| 8722 County Transfer - Program Spc | 0 | 0 | 0 | 0 |
| 8792 County Transfer - Mental Health | 0 | 0 | 0 | 0 |
| TOTAL | 5,986,027 | 5,739,862 | 5,492,974 | 5,221,898 |

| | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|
| GRAND TOTAL | 25,181,964 | 25,934,760 | 26,793,900 | 27,534,527 |
|--------------------|-------------------|-------------------|-------------------|-------------------|

Las Lomitas School District

2020 - 2021 FIRST INTERIM - REVENUE / RESTRICTED

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|

REVENUE LIMIT SOURCES

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 8011 /19 Principal Appt.-State Aide / Prior Years | 0 | 0 | 0 | 0 |
| 8012 Educ. Protection Acct. State Aid | 0 | 0 | 0 | 0 |
| 8021 Tax Relief Subventions | 0 | 0 | 0 | 0 |
| 8041 Secured Taxes | 0 | 0 | 0 | 0 |
| 8042 Unsecured Taxes | 0 | 0 | 0 | 0 |
| 8043 Prior Years | 0 | 0 | 0 | 0 |
| 8097 County Property Tax Transfer | 694,925 | 657,521 | 669,672 | 668,407 |
| TOTAL | 694,925 | 657,521 | 669,672 | 668,407 |

FEDERAL REVENUE

| | | | | |
|----------------------|----------------|----------------|----------------|----------------|
| 8181 PL 94-142 IDEA | 217,612 | 234,666 | 197,467 | 233,076 |
| 8182 PL / Pre School | 26,394 | 4,619 | 7,064 | 8,935 |
| 8290 Title I | 15,803 | 10,091 | 37,739 | 58,190 |
| 8290 Title II | 14,627 | 17,813 | 17,430 | 17,679 |
| 8290 Drug Free | 0 | 0 | 0 | 0 |
| 8290 Other Federal | 0 | 0 | 44,908 | 511,615 |
| TOTAL | 274,436 | 267,189 | 304,608 | 829,495 |

OTHER STATE REVENUES

| | | | | |
|-------------------------------------|--------|--------|--------|--------|
| 8311 Special Education | 22,627 | 5,115 | 0 | 12,916 |
| 8311 Transportation | 0 | 0 | 0 | 0 |
| 8311 E.I.A. | 0 | 0 | 0 | 0 |
| 8434 Class Size Reduction Program | 0 | 0 | 0 | 0 |
| 8550 Mandated Costs Reimbursement | 0 | 0 | 0 | 0 |
| 8560 State Lottery | 83,405 | 93,769 | 62,535 | 57,682 |
| 8590 GATE | 0 | 0 | 0 | 0 |
| 8590 Supplemental - CORE | 0 | 0 | 0 | 0 |
| 8590 School Improvement Block Grant | 0 | 0 | 0 | 0 |
| 8590 Instructional Materials | 0 | 0 | 0 | 0 |

Las Lomitas School District

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| 2020 - 2021 FIRST INTERIM - REVENUE / RESTRICTED | | |
|---|--|--|

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|----------------------------------|----------------------------|----------------------------|---------------------------------|--------------------------|
| 8590 Prop. 39 Clean Energy Grant | 0 | 0 | 0 | 0 |
| 8590 One Time / On-Going Grant | 0 | 0 | 0 | 0 |
| 8590 TUPE | 0 | 4,625 | 0 | 0 |
| 8590 Other State Income | 1,355,449 | 2,190,557 | 1,574,031 | 2,089,421 |
| TOTAL | 1,461,481 | 2,294,066 | 1,636,566 | 2,160,019 |

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| OTHER LOCAL REVENUES |
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| | | | | |
|---------------------------------------|----------------|----------------|----------------|----------------|
| 8621 Parcel Tax | 0 | 0 | 0 | 0 |
| 8631 Sale of Equipment | 0 | 0 | 0 | 0 |
| 8650 Rentals | 0 | 0 | 0 | 0 |
| 8660 Interest Income | 0 | 0 | 0 | 0 |
| 8662 Investment Gains / Losses | 0 | 0 | 0 | 0 |
| 8677 Interagency Services between LEA | 65,088 | 51,849 | 61,723 | 50,000 |
| 8697 Pass Thru Grants | 3,271 | 5,378 | 0 | 0 |
| 8699 Other Local Income | 89,784 | 101,299 | 146,042 | 145,713 |
| 8722 County Transfer - Program Spc | 0 | 0 | 0 | 0 |
| 8792 County Transfer - Mental Health | 0 | 0 | 0 | 0 |
| TOTAL | 158,143 | 158,526 | 207,765 | 195,713 |

| | | | | |
|--------------------|------------------|------------------|------------------|------------------|
| GRAND TOTAL | 2,588,985 | 3,377,302 | 2,818,611 | 3,853,634 |
|--------------------|------------------|------------------|------------------|------------------|

Las Lomitas School District

2020 - 21 FIRST INTERIM - EXPENDITURES SUMMARY

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|

CERTIFICATED SALARIES

| | | | | |
|-------------------------|------------|------------|------------|------------|
| 1100 Teachers | 10,364,489 | 10,307,291 | 10,684,841 | 10,897,630 |
| 1200 Pupil Support | 591,616 | 839,425 | 971,093 | 947,157 |
| 1300 Administrators | 1,306,822 | 1,406,546 | 1,481,978 | 1,524,428 |
| 1900 Other Certificated | 7,291 | 8,798 | 14,451 | 10,000 |

| | | | | |
|--------------|-------------------|-------------------|-------------------|-------------------|
| TOTAL | 12,270,218 | 12,562,060 | 13,152,363 | 13,379,215 |
|--------------|-------------------|-------------------|-------------------|-------------------|

CLASSIFIED SALARIES

| | | | | |
|--------------------------|-----------|-----------|-----------|-----------|
| 2100 Instructional Aides | 936,635 | 993,622 | 994,565 | 1,088,393 |
| 2200 Support Salaries | 1,304,354 | 1,459,635 | 1,472,227 | 1,615,532 |
| 2300 Administrators | 542,574 | 474,032 | 498,649 | 542,370 |
| 2400 Clerical and Office | 1,002,685 | 1,016,598 | 1,017,399 | 1,101,211 |
| 2900 Other Classified | 66,782 | 59,752 | 71,659 | 93,804 |

| | | | | |
|--------------|------------------|------------------|------------------|------------------|
| TOTAL | 3,853,030 | 4,003,639 | 4,054,499 | 4,441,310 |
|--------------|------------------|------------------|------------------|------------------|

EMPLOYEE BENEFITS

| | | | | |
|--------------------------------------|-----------|-----------|-----------|-----------|
| 3101/2 STRS; Certificated | 2,678,800 | 3,872,858 | 3,668,767 | 4,025,639 |
| 3201/2 PERS; Certificated | 546,880 | 945,220 | 790,803 | 929,993 |
| 3301/2 OASDI / Medicare-Certificated | 462,511 | 492,479 | 507,600 | 557,114 |
| 3401/2 Health - Certificated | 948,572 | 1,036,810 | 1,039,768 | 1,062,778 |
| 3501/2 U.I. - Certificated | 7,990 | 8,294 | 8,540 | 8,644 |
| 3601/2 Worker's Comp - Certificated | 175,567 | 225,403 | 336,680 | 347,887 |
| 3701/2 Retiree Benefits | 657,664 | 667,451 | 666,764 | 674,341 |
| 3901/2 Other Benefits Certificated | 463,987 | 554,932 | 561,723 | 504,472 |

| | | | | |
|--------------|------------------|------------------|------------------|------------------|
| TOTAL | 5,941,971 | 7,803,447 | 7,580,645 | 8,110,868 |
|--------------|------------------|------------------|------------------|------------------|

Las Lomitas School District

2020 - 21 FIRST INTERIM - EXPENDITURES SUMMARY

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|
|-------------|----------------------------|----------------------------|---------------------------------|--------------------------|

BOOKS and SUPPLIES

| | | | | |
|--------------------------------|----------------|----------------|------------------|------------------|
| 4100 Textbooks | 126,944 | 89,368 | 224,930 | 757,847 |
| 4200 Other Books | 14,028 | 19,886 | 8,515 | 22,136 |
| 4300 Materials and Supplies | 569,925 | 681,644 | 789,279 | 1,709,846 |
| 4400 Non-Capitalized Equipment | 77,574 | 72,296 | 121,318 | 164,478 |
| TOTAL | 788,471 | 863,194 | 1,144,042 | 2,654,307 |

SERVICES, OTHER OPERATING

| | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|
| 5100 Sub-agreements for Services | 484,198 | 417,580 | 443,962 | 536,569 |
| 5200 Mileage / Conference | 282,064 | 264,415 | 302,114 | 213,035 |
| 5300 Membership / Dues | 32,103 | 33,199 | 31,465 | 27,804 |
| 5400 Insurance | 99,177 | 136,089 | 161,025 | 234,361 |
| 5500 Utilities | 296,130 | 374,318 | 365,284 | 400,875 |
| 5600 Contracts / Rent | 290,122 | 698,952 | 472,364 | 530,140 |
| 5800 Other Services | 1,482,190 | 1,434,936 | 1,213,052 | 1,617,581 |
| 5900 Communications | 49,330 | 71,585 | 142,381 | 98,279 |
| TOTAL | 3,015,314 | 3,431,074 | 3,131,647 | 3,658,644 |

CAPITAL OUTLAY

| | | | | |
|----------------------------|---------------|----------------|---------------|----------------|
| 6100 Land | 0 | 0 | 0 | 0 |
| 6200 Buildings | 0 | 503,842 | 0 | 0 |
| 6400 New Equipment | 20,412 | 18,809 | 0 | 10,220 |
| 6500 Equipment Replacement | 0 | 0 | 68,026 | 100,000 |
| TOTAL | 20,412 | 522,651 | 68,026 | 110,220 |

OTHER OUTGO

| | | | | |
|---|---|---|---|---|
| 7141 Special Ed Excess Costs - District | 0 | 0 | 0 | 0 |
|---|---|---|---|---|

Las Lomitas School District

| | | |
|---|--|--|
| 2020 - 21 FIRST INTERIM - EXPENDITURES SUMMARY | | |
|---|--|--|

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|---------------------------------------|----------------------------|----------------------------|---------------------------------|--------------------------|
| 7142 Special Ed Excess Costs - County | 105,649 | 90,035 | 103,656 | 121,058 |
| TOTAL | 105,649 | 90,035 | 103,656 | 121,058 |
| GRAND TOTAL | 25,995,065 | 29,276,100 | 29,234,878 | 32,475,622 |

Las Lomitas School District

2020-21 FIRST INTERIM - EXPENDITURES / UNRESTRICTED

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|------------------------------|----------------------------|----------------------------|---------------------------------|--------------------------|
| CERTIFICATED SALARIES | | | | |
| 1100 Teachers | 9,247,491 | 9,186,447 | 9,641,042 | 9,510,095 |
| 1200 Pupil Support | 508,339 | 549,379 | 537,552 | 462,390 |
| 1300 Administrators | 1,134,592 | 1,229,149 | 1,299,259 | 1,337,422 |
| 1900 Other Certificated | 7,291 | 8,798 | 14,451 | 10,000 |
| TOTAL | 10,897,713 | 10,973,773 | 11,492,304 | 11,319,907 |
| CLASSIFIED SALARIES | | | | |
| 2100 Instructional Aides | 237,862 | 282,391 | 273,329 | 295,832 |
| 2200 Support Salaries | 984,004 | 1,127,702 | 1,149,754 | 1,266,411 |
| 2300 Administrators | 487,085 | 417,068 | 438,265 | 462,016 |
| 2400 Clerical and Office | 960,368 | 976,114 | 975,843 | 1,057,329 |
| 2900 Other Classified | 66,782 | 59,752 | 71,659 | 93,804 |
| TOTAL | 2,736,101 | 2,863,027 | 2,908,850 | 3,175,392 |
| EMPLOYEE BENEFITS | | | | |
| 3101/2 STRS | 1,530,011 | 1,729,728 | 1,857,499 | 1,772,299 |
| 3201/2 PERS | 384,713 | 495,503 | 554,616 | 660,091 |
| 3301/2 OASDI / Medicare | 361,247 | 380,032 | 388,431 | 428,181 |
| 3401/2 Health | 771,614 | 844,356 | 849,763 | 834,039 |
| 3501/2 U.I. | 6,789 | 6,915 | 7,116 | 7,371 |
| 3601/2 Worker's Comp | 149,216 | 187,940 | 280,830 | 289,314 |
| 3701 Retiree Benefits | 657,664 | 667,451 | 666,764 | 674,341 |
| 3901/2 Other Benefits | 368,842 | 414,489 | 412,612 | 371,569 |
| TOTAL | 4,230,096 | 4,726,414 | 5,017,631 | 5,037,205 |

Las Lomitas School District

2020-21 FIRST INTERIM - EXPENDITURES / UNRESTRICTED

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|---|----------------------------|----------------------------|---------------------------------|--------------------------|
| BOOKS and SUPPLIES | | | | |
| 4100 Textbooks | 78,192 | 43,000 | 191,275 | 536,634 |
| 4200 Other Books | 14,028 | 19,886 | 8,515 | 22,136 |
| 4300 Materials and Supplies | 504,559 | 612,046 | 680,602 | 1,387,966 |
| 4400 Non-Capitalized Equipment | 74,225 | 63,994 | 64,470 | 150,000 |
| TOTAL | 671,004 | 738,926 | 944,862 | 2,096,736 |
| SERVICES, OTHER OPERATING | | | | |
| 5100 Sub-agreements for Services | 0 | 0 | 0 | 0 |
| 5200 Mileage / Conference | 262,180 | 233,471 | 284,448 | 175,352 |
| 5300 Membership / Dues | 31,704 | 32,800 | 31,066 | 27,394 |
| 5400 Insurance | 99,177 | 136,089 | 161,025 | 234,361 |
| 5500 Utilities | 296,130 | 374,318 | 365,284 | 400,875 |
| 5600 Contracts / Rent | 51,877 | 159,466 | 135,211 | 117,846 |
| 5800 Other Services | 603,477 | 513,312 | 418,298 | 511,967 |
| 5900 Communications | 49,330 | 71,585 | 137,600 | 98,279 |
| TOTAL | 1,393,875 | 1,521,041 | 1,532,932 | 1,566,074 |
| CAPITAL OUTLAY | | | | |
| 6100 Land | 0 | 0 | 0 | 0 |
| 6200 Buildings | 0 | 0 | 0 | 0 |
| 6400 New Equipment | 20,412 | 10,259 | 0 | 0 |
| 6500 Equipment Replacement | 0 | 0 | 68,026 | 100,000 |
| TOTAL | 20,412 | 10,259 | 68,026 | 100,000 |
| OTHER OUTGO | | | | |
| 7141 Special Ed Excess Costs - District | 0 | 0 | 0 | 0 |

Las Lomitas School District

| | | |
|--|--|--|
| 2020-21 FIRST INTERIM - EXPENDITURES / UNRESTRICTED | | |
|--|--|--|

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|---------------------------------------|----------------------------|----------------------------|---------------------------------|--------------------------|
| 7142 Special Ed Excess Costs - County | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |
| GRAND TOTAL | 19,949,201 | 20,833,440 | 21,964,605 | 23,295,314 |

Las Lomitas School District

2020-21 FIRST INTERIM - EXPENDITURES / RESTRICTED

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|-------------|----------------------------|----------------------------|------------------------------|--------------------------|
|-------------|----------------------------|----------------------------|------------------------------|--------------------------|

CERTIFICATED SALARIES

| | | | | |
|-------------------------|-----------|-----------|-----------|-----------|
| 1100 Teachers | 1,116,998 | 1,120,844 | 1,043,799 | 1,387,535 |
| 1200 Pupil Support | 83,277 | 290,046 | 433,541 | 484,767 |
| 1300 Administrators | 172,230 | 177,397 | 182,719 | 187,006 |
| 1900 Other Certificated | 0 | 0 | 0 | 0 |

| | | | | |
|--------------|------------------|------------------|------------------|------------------|
| TOTAL | 1,372,505 | 1,588,287 | 1,660,059 | 2,059,308 |
|--------------|------------------|------------------|------------------|------------------|

CLASSIFIED SALARIES

| | | | | |
|--------------------------|---------|---------|---------|---------|
| 2100 Instructional Aides | 698,773 | 711,231 | 721,236 | 792,561 |
| 2200 Support Salaries | 320,350 | 331,933 | 322,473 | 349,121 |
| 2300 Administrators | 55,489 | 56,964 | 60,384 | 80,354 |
| 2400 Clerical and Office | 42,317 | 40,484 | 41,556 | 43,882 |
| 2900 Other Classified | 0 | 0 | 0 | 0 |

| | | | | |
|--------------|------------------|------------------|------------------|------------------|
| TOTAL | 1,116,929 | 1,140,612 | 1,145,649 | 1,265,918 |
|--------------|------------------|------------------|------------------|------------------|

EMPLOYEE BENEFITS

| | | | | |
|-------------------------|-----------|-----------|-----------|-----------|
| 3101/2 STRS | 1,148,789 | 2,143,130 | 1,811,268 | 2,253,340 |
| 3201/2 PERS | 162,167 | 449,717 | 236,187 | 269,902 |
| 3301/2 OASDI / Medicare | 101,264 | 112,447 | 119,169 | 128,933 |
| 3401/2 Health | 176,958 | 192,454 | 190,005 | 228,739 |
| 3501/2 U.I. | 1,201 | 1,379 | 1,424 | 1,273 |
| 3601/2 Worker's Comp | 26,351 | 37,463 | 55,850 | 58,573 |
| 3701/2 Retiree Benefits | 0 | 0 | 0 | 0 |
| 3901/2 Other Benefits | 95,145 | 140,443 | 149,111 | 132,903 |

| | | | | |
|--------------|------------------|------------------|------------------|------------------|
| TOTAL | 1,711,875 | 3,077,033 | 2,563,014 | 3,073,663 |
|--------------|------------------|------------------|------------------|------------------|

Las Lomitas School District

2020-21 FIRST INTERIM - EXPENDITURES / RESTRICTED

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|---|----------------------------|----------------------------|------------------------------|--------------------------|
| BOOKS and SUPPLIES | | | | |
| 4100 Textbooks | 48,752 | 46,368 | 33,655 | 221,213 |
| 4200 Other Books | 0 | 0 | 0 | 0 |
| 4300 Materials and Supplies | 65,366 | 69,598 | 108,677 | 321,880 |
| 4400 Non-Capitalized Equipment | 3,349 | 8,302 | 56,848 | 14,478 |
| TOTAL | 117,467 | 124,268 | 199,180 | 557,571 |
| SERVICES, OTHER OPERATING | | | | |
| 5100 Sub-agreements for Services | 484,198 | 417,580 | 443,962 | 536,569 |
| 5200 Mileage / Conference | 19,884 | 30,944 | 17,666 | 37,683 |
| 5300 Membership / Dues | 399 | 399 | 399 | 410 |
| 5400 Insurance | 0 | 0 | 0 | 0 |
| 5500 Utilities | 0 | 0 | 0 | 0 |
| 5600 Contracts / Rent | 238,245 | 539,486 | 337,153 | 412,294 |
| 5800 Other Services | 878,713 | 921,624 | 794,754 | 1,105,614 |
| 5900 Communications | 0 | 0 | 4,781 | 0 |
| TOTAL | 1,621,439 | 1,910,033 | 1,598,715 | 2,092,570 |
| CAPITAL OUTLAY | | | | |
| 6100 Land | 0 | 0 | 0 | 0 |
| 6200 Buildings | 0 | 503,842 | 0 | 0 |
| 6400 New Equipment | 0 | 8,550 | 0 | 10,220 |
| 6500 Equipment Replacement | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 512,392 | 0 | 10,220 |
| OTHER OUTGO | | | | |
| 7141 Special Ed Excess Costs - District | 0 | 0 | 0 | 0 |

Las Lomitas School District

| | | |
|--|--|--|
| 2020-21 FIRST INTERIM - EXPENDITURES / RESTRICTED | | |
|--|--|--|

| DESCRIPTION | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|---------------------------------------|----------------------------|----------------------------|------------------------------|--------------------------|
| 7142 Special Ed Excess Costs - County | 105,649 | 90,035 | 103,656 | 121,058 |
| TOTAL | 105,649 | 90,035 | 103,656 | 121,058 |
| GRAND TOTAL | 6,045,864 | 8,442,660 | 7,270,273 | 9,180,308 |

LAS LOMITAS SCHOOL DISTRICT
2020 - 2021 FIRST INTERIM
DEFERRED MAINTENANCE - FUND 14

| | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|--------------------------------------|-------------------------------|-------------------------------|---------------------------------|--------------------------|
| <u>INCOME:</u> | | | | |
| 8091 Revenue Limit Transfers | 158,000 | 158,000 | 158,000 | 158,000 |
| 8540 State Apportionment | 0 | 0 | 0 | 0 |
| 8660 Interest | 19,463 | 34,928 | 33,076 | 32,500 |
| 8662 Gain/Loss Investments | 0 | 0 | 0 | 0 |
| 8912-8915 Transfer From General Fund | 0 | 0 | 0 | 0 |
| TOTAL INCOME | 177,463 | 192,928 | 191,076 | 190,500 |
| <u>EXPENDITURES:</u> | | | | |
| 5600 Contracts | 0 | 0 | 0 | 0 |
| 5800 Other Services | 0 | 0 | 0 | 0 |
| NET INCREASE/DECREASE | 177,463 | 192,928 | 191,076 | 190,500 |
| BEGINNING BALANCE | 1,284,141 | 1,461,604 | 1,654,532 | 1,845,608 |
| <hr/> <hr/> | | | | |
| ENDING BALANCE | 1,461,604 | 1,654,532 | 1,845,608 | 2,036,108 |

LAS LOMITAS SCHOOL DISTRICT

2020 - 21 FIRST INTERIM

SPECIAL RESERVE - FUND 17

| | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|--|-------------------------------|-------------------------------|---------------------------------|-----------------------------|
| <u>INCOME:</u> | | | | |
| 8660 Interest | 106,059 | 176,852 | 157,134 | 160,000 |
| 8662 Gain/Loss Investments | 0 | 0 | 0 | 0 |
| 8912 Transfer In | 65,325 | 205,827 | 0 | |
| TOTAL INCOME | 171,384 | 382,679 | 157,134 | 160,000 |
| <u>EXPENDITURES:</u> | | | | |
| TOTAL EXPENDITURES | 0 | 0 | 0 | 0 |
| NET INCREASE/DECREASE | 171,384 | 382,679 | 157,134 | 150,000 |
| <u>BEGINNING BALANCE</u> | 7,791,945 | 7,963,328 | 8,346,007 | 8,956,532 |
| <u>TRANSFER FROM GENERAL FUND</u> | 0 | 0 | 453,390 | 56,348 |
| <u>RESERVES FOR:</u> | | | | |
| PBS Site Lease Amortization | 444,050 | 444,050 | 444,050 | 444,050 |
| PBS Site Maintenance | 100,000 | 100,000 | 100,000 | 100,000 |
| Retiree Medical Benefits | 0 | 0 | 0 | 0 |
| District Uncertainty Reserve | 4,419,279 | 4,801,957 | 5,412,481 | 5,516,134 |
| Construction Reserve | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Economic Uncertainty | 0 | 0 | 0 | 0 |
| Specific Designation-Technology | 0 | 0 | 0 | 0 |
| Basic Aid Differential Reserve | 0 | 0 | 0 | 0 |
| Capital Improvements | 0 | 0 | 0 | 0 |
| UNASSIGNED ENDING BALANCE | 0 | 0 | 0 | 0 |

LAS LOMITAS SCHOOL DISTRICT

2020 - 21 FIRST INTERIM

BUILDING - FUND 21

| | | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|------------------------------|------------------------------------|-------------------------------|-------------------------------|---------------------------------|-----------------------------|
| <u>INCOME:</u> | | | | | |
| 8619 | Interfund Transfer | 0 | 0 | 0 | 1,660 |
| 8660 | Interest | 355,728 | 570,213 | 378,389 | 250,000 |
| 8662 | Gain/Loss Investments | 0 | 0 | 0 | 0 |
| 8699 | Other Local | 56,203 | 41,022 | 9,793 | 0 |
| 8951 | Proceeds from Sale of Bonds | 29,785,000 | 29,777,000 | 0 | 0 |
| TOTAL INCOME | | 30,196,931 | 30,388,235 | 388,182 | 251,660 |
| <u>EXPENDITURES:</u> | | | | | |
| 2200 | Maintenance Salaries | 4,225 | 0 | 0 | 0 |
| 2300 | Administrator's Salaries | 169,210 | 177,398 | 182,720 | 0 |
| 2400 | Clerical/Technical/Office Salaries | 40,940 | 42,247 | 34,209 | 47,661 |
| 3000 | Employee Benefits | 56,419 | 63,903 | 64,450 | 19,854 |
| 4000 | Supplies & Equipment | 2,721 | 493,420 | 152,371 | 9,095 |
| 5200 | Travel & Conferences | 2,491 | 2,534 | 1,100 | 0 |
| 5600 | Building Services | 100,504 | 117,813 | 156,979 | 28,157 |
| 5800 | Other Services | 9,548 | 76,464 | 368,608 | 1,500,000 |
| 6100 | Sites & Improvement of Sites | (4,697) | 15,530 | 1,800 | 0 |
| 6200 | Buildings / Bldg. Improvements | 37,180,686 | 16,407,266 | 7,044,226 | 7,427,755 |
| 7612 | Transfer Out to Fund 17 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 37,562,047 | 17,396,575 | 8,006,463 | 9,032,522 |
| NET INCREASE/DECREASE | | (7,365,116) | 12,991,660 | (7,618,281) | (8,780,862) |
| BEGINNING BALANCE | | 17,357,860 | 9,992,744 | 22,984,404 | 15,361,120 |
| ENDING BALANCE | | 9,992,744 | 22,984,404 | 15,366,123 | 6,580,258 |

LAS LOMITAS SCHOOL DISTRICT

2020 - 21 FIRST INTERIM

CAPITAL FACILITIES - FUND 25

| | | 2017-18 Audited Actuals | 2018-19 Audited Actuals | 2019-20 Unaudited Actuals | 2020-21 First Interim |
|-----------------------------|------------------------------|-------------------------------|-------------------------------|---------------------------------|-----------------------------|
| <u>INCOME:</u> | | | | | |
| 8660 | Interest | 8,029 | 15,757 | 3,588 | 1,500 |
| 8662 | Gain/Loss Investments | 0 | 0 | 0 | 0 |
| 8681 | Developer Fees | <u>265,859</u> | <u>143,072</u> | <u>90,672</u> | <u>75,000</u> |
| | TOTAL INCOME | 273,888 | 158,829 | 94,260 | 76,500 |
| <u>EXPENDITURES:</u> | | | | | |
| 5600 | Contracts / Rents | 99,846 | 79,672 | 83,426 | 75,000 |
| 5800 | Other Services | 0 | 0 | 0 | 0 |
| 6200 | Buildings | <u>0</u> | <u>650,000</u> | <u>0</u> | <u>0</u> |
| | TOTAL EXPENDITURES | 99,846 | 729,672 | 83,426 | 75,000 |
| | NET INCREASE/DECREASE | 174,042 | (570,843) | 10,834 | 1,500 |
| | BEGINNING BALANCE | 541,928 | 715,970 | 145,127 | 155,962 |
| <hr/> | | | | | |
| | ENDING BALANCE | 715,970 | 145,127 | 155,961 | 157,462 |

LAS LOMITAS SCHOOL DISTRICT
2020 - 21 FIRST INTERIM
SPECIAL RESERVE - CAPITAL PROJECTS
FUND 40

| | | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-----------------------------|---|------------------|-----------------|-------------------|---------------|
| | | Audited Actuals | Audited Actuals | Unaudited Actuals | First Interim |
| <u>INCOME:</u> | | | | | |
| 8660 | Interest | 1,772 | 2,130 | 703 | 7 |
| 8662 | Gain/Loss Investments | 0 | 0 | 0 | 0 |
| 8699 | Other Local | 0 | 0 | 0 | 0 |
| | TOTAL INCOME | 1,772 | 2,130 | 703 | 7 |
| <u>EXPENDITURES:</u> | | | | | |
| 4300 | Materials & Supplies | 0 | 0 | 0 | 0 |
| 4400 | Non-Capitalized Equipment | 0 | 0 | 0 | 0 |
| 5600 | Contracts | 0 | 0 | 0 | 0 |
| 5800 | Other Services | 0 | 0 | 0 | 0 |
| 6100 | Site Improvements | 0 | 0 | 0 | 0 |
| 6200 | Building / Improvements | 0 | 0 | 0 | 0 |
| 6400 | Equipment, New | 0 | 0 | 0 | 0 |
| 6500 | Equipment, Replacement | 170,011 | 0 | 97,000 | 0 |
| | TOTAL EXPENDITURES | 170,011 | 0 | 97,000 | 0 |
| | NET INCREASE/DECREASE | (168,239) | 2,130 | (96,297) | 7 |
| | Transfer to Bond Building Fund to Close | | | | (1,660) |
| | BEGINNING BALANCE | 264,059 | 95,820 | 97,950 | 1,653 |
| | ENDING BALANCE | 95,820 | 97,950 | 1,653 | 0 |