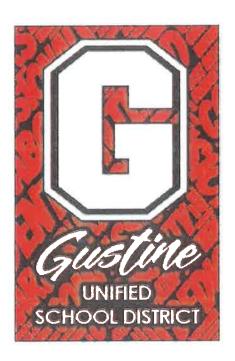
# **Gustine Unified School District**

## 2020-21 First Interim



## **Governing Board of Trustees**

Mr. Kevin Cordeiro, Governing Board President Mr. Gary Silva, Board Clerk Mr. Kevin Bloom, Board Member Ms. Pat Rocha, Board Member Mrs. Loretta Rose, Board Member

Dr. Bryan Ballenger, Superintendent

**Board Meeting Date: December 9, 2020** 

## First Interim Report Key Guidance

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

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

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

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

## Significant Changes Since Budget Adoption

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

- Growth funding accommodations for eligible LEAs
- No ADA collected in 2020-21 for apportionment purposes
- Extended deadline for GEER funds to September 30, 2022
- Extended deadline for LLMF GF funds from December 30, 2020 to June 30, 2021
- Expanded eligible expenditures for LLM funds to address health and safety
- LLM and Elementary and Secondary School Emergency Relief (ESSER) funds are excluded from expenditures for the purposes of the Routine Restricted Maintenance Account (RRMA) calculation
- Lottery Instructional Material funds (Resource 6300) definition of instructional materials to include laptop computers and other devices that provide internet access
- Increased funding for school nutrition programs
- SB 1159, Workers' Compensation: COVID-19: Critical Workers

### Planning Factors for 2020-21 and MYPs

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

Planning Factor	2020-21	2021-22	2022-23
Statutory COLA COLA Suspension Funded LCFF COLA Add-on, ERT & MSA Prorated Factor	2.31% -2.31% 0% 0%	2.48% -2.48% 0% 0%	3.26% -3.26% 0% 0%
STRS Employer Rates (Approximate)	16.15%	15.92%	18.40%
PERS Employer Rates (Approximate)	20.70%	22.84%	25.90%
Lotlery - Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts K-8 per ADA 9-12 per ADA	\$32.18 \$61.94	\$32.18 \$61.94	\$32.18 \$61.94
Mandated Block Grant for Charters K-8 per ADA 9-12 per ADA	\$16.86 \$46.87	\$16,86 \$46.87	\$16.86 \$46.87
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$30.87	\$30.87
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$49.85	\$49.85
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$49.54	\$49,54
Routine Restricted Maintenance Account [Flexibility for calculation to exclude STRS and PERS on behalf payments,	3%	3%	3%

ESSER and LLMF Funds from calculation)

### **Local Control Funding Formula**

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

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

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

## School Finance, Instruction & Accountability

Budget trailer bills include new education codes establishing school finance, instruction and accountability for the 2020-21 school year. In 2020-21, LEAs must meet requirements for minimum daily instructional minutes and annual instructional days, must offer inperson instruction to the greatest extent possible and may offer LEA-wide or schoolwide distance learning per health order or guidance from public health officers for students who are medically fragile or who would be at risk by in-person instruction. Local attendance collection is still required for absence tracking and reporting.

ADA will not be used for funding calculations. The statutes outline distance learning criteria including daily live interaction with certificated employees and peers for instruction, progress monitoring and school connectedness.

LEAs are required to record and track student attendance and participation for the purpose of compulsory education, identifying the need for tiered reengagement strategies, reporting student attendance in CALPADS for chronic absence reporting and avoiding audit penalties. LEAs should categorize absences as either excused or not excused. Only absences without a valid excuse are a violation.

The initial budget trailer bill established that all LEAs will receive funding in 2020-21 based on 2019-20 ADA. However, SB 820 makes changes to allow funding for ADA increases in specified cases. SB 820 allows LEAs, except for nonclassroom-based charter schools, to recognize funded ADA growth if the 2020-21 Adopted Budget or 2019-20 Second Interim Report explicitly projected growth in overall enrollment or ADA in 2020 21.

If these criteria are met and the LEA projected enrollment growth, 2020-21 ADA will be calculated based on the lesser of the following:

- the LEA's projected enrollment from the 2020-21 Adopted Budget or 2019-20 Second Interim Report, reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE. If ADA is used to establish eligibility for growth funding, CDE will use the 2020-21 ADA projected by the LEA in its substantiating documentation.
- The LEA's certified CALPADS enrollment as of Information Day census day (October 7, 2020), reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE

Under no circumstances shall an apportionment calculated for a LEA be less than the apportionment that would be calculated based on 2019-20 ADA, (EC Section 43502).

CDE posted an online application for LEAs seeking funding for growth: <a href="https://www.cde.ca.gov/fg/aa/pa/sb820growthfaqs.asp">https://www.cde.ca.gov/fg/aa/pa/sb820growthfaqs.asp</a>. LEAs must apply by November 6, 2020, and provide documentation of specified information and attest that it is true and correct and is the most recent budget adopted by the governing board on or before June 30, 2020 or is the 2019-20 Second Interim Report adopted by the governing board.

In addition to the above circumstances for an LEA to seek funding for enrollment or ADA growth in 2020-21, SB 820 also provides for adjustments due to a school district reorganization or tor pupils from a charter school that ceases operation during or after the 2019-20 school year and does not provide instruction in 2020-21. These adjustments will be made automatically by CDE and apply only to LEAs that are funded on a 2019-20 ADA. LEAs funded on growth will not receive these additional adjustments.

#### **Risk Factors**

Fiscal uncertainties require careful planning and excellent contingency plans. These plans required quick redirection in the 2019-20 fiscal year as COVID-19 spread across the world and national and state emergencies were in effect. Economic factors and legislative decisions at the state and federal level led in some cases to immediate relief but also major long-term unknowns.

LEAs should continue to follow these fundamental best practices:

Structurally balanced budget: A budget that supports educational plans over multiple years.

Reserves: The Government Finance Officers Association recommends a reserve balance based on an analysis of the types of risk being managed with reserves. A general guideline is a minimum of 17% or two months' worth of operational expenditures.

Cash: The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand. This budget year LEAs face an unprecedented dollar amount of deferrals. Risk factors include:

- Potential delays in local tax receipts
- State's ability to sustain deferrals versus enacting cuts to education funding
- Short timelines to spend large sums of funding, changing federal requirements, unknown audit requirements
- Reliance on one time stimulus funding
- Unknown costs due to changes in accountability
- Litigation costs: due process, COVID-19 exposure
- Changes in statues, i.e. SB 1159 Workers' Compensation this bill defines "injury" for an employee to include illness or death resulting from the 2019 novel coronavirus disease (COVID-19) under specified circumstances, until January 1, 2023. The bill would create a disputable presumption, as specified, that the injury arose out of and in the course of the employment and is compensable, for specified dates of injury, self-insured joint power authorities are at a higher risk due to the nature of potential claims
- Cost of mitigating learning loss over time
- Reductions in ADA and loss of hold harmless ADA protection in 2021-
- Requirements to provide more services to students in need
- Increases in state non-education funding obligations

#### **Negotiations**

Negotiations will continue to be challenging. The full effect of the COVID-19 pandemic and the length of the resulting recession are still unknown. For planning purposes, LEAs should assume it may take several years for a full economic recovery. While the 10% reduction in LCFF funding was rejected in the final 2020-21 budget package, it was replaced with 0% LCFF COLA and \$12 billion in cross fiscal year deferrals. Federal funding has been limited and additional federal funding is uncertain. Potential volatility in state income tax revenues combined with additional state funding obligations may also be a factor in 2021-22 and 2022-23. LEAs should be aware of the considerable downside risks that exist in 2021-22 and 2022-23 and seriously consider the distinct possibility that increased deferrals, reduced LCFF funding or both may occur in 2021-22 and 2022-23. LEAs will need to be thorough and meticulous in calculating the impact of proposed bargaining settlements, outlining best case scenarios based on each LEAs' circumstances.

## **Learning Loss Mitigation**

With the passage of trailer bill SB 820, clarity and greater flexibility were made available to LEAs In using learning loss mitigation funds for necessary COVID-19-related expenditures. This is particularly helpful to those LEAs that did not receive federal ESSER funds.

GEER resources shall be used from March 13, 2020 through September 30, 2022. Resources apportioned from the state general fund shall be used from March 1, 2020 through June 30, 2021. Resources apportioned from the Coronavirus Relief Fund (CRF) shall continue to be used from March 1, 2020 through December 30, 2020, unless otherwise provided in federal law.

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

- 1. Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
- 2. Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional lime or services provided to pupils based on their learning needs.
- 3. Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
- 4. Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.
- 5. Addressing health and safety concerns, including, but not limited to, purchasing public health testing, personal protective equipment, supplies to sanitize and clean the facilities and school buses of an LEA, and for other related needs.

### **Special Education**

For the 2020-21 fiscal year, the budget includes a new Special Education base funding formula that utilizes each individual LEA's second and annual principal apportionment ADA, including districts, charters and COEs; calculates allocations to SELPAs based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an additional, ongoing \$545 million for distribution through the new formula, comprised of \$152.6 million in AB 602 funding and redirecting \$392.7 million of the \$492.7 million in Special Education early intervention grant funding, both of which were provided in 2019-20. The remaining \$100 million is allocated to increase funding for low incidence disabilities in 2020-21. This increased, ongoing allocation to the new base funding formula results in a 2020-21 base rate of \$625 per ADA.

All other existing AB 602 Special Education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year. For the 2020-21 fiscal year and each fiscal year thereafter, mental health-related services funding shall be available for pupils with or without an individualized education program.

Five hundred thousand dollars in one-time IDEA funding is allocated for a study of the current SELPA governance and accountability structure and \$350,000 in IDEA funds is provided to develop a standardized IEP template and addendum for distance learning.

### Fiscal Flexibility Provisions

Except as outlined below, LEAs will receive funding in 2020-21 based on 2019-20 ADA and must meet specific distance learning and instructional day requirements.

Flexibility relief proposed in the May Revision remains the same, as follows:

- Exemption if apportionment deferrals create a documented hardship (limited)
- Authority to exclude state's pension on-behalf-of payments for the RRMA calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%
- Use of proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

SB 820, the state budget cleanup bill, provided additional flexibility.

 Allows an adjustment for enrollment growth to LEAs that projected enrollment or ADA growth in the LEA's board approved 2019-20 Second Interim Report or 2020-21 Adopted Budget. \.

- Expands the use and deadlines of the following Learning Loss Mitigation Funds.
- Allows ESSER and LLMF funds to be excluded from the calculation of the RRMA contribution.
- Lottery Instructional Materials funds (Resource 6300): Modifies the detinition of "technology-based instructional materials" to include laptop computers and devices that provide internet access required for students and teachers.

### Cash Flow / Deferrals

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

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

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

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

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

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

Districts that will be unable to meet their financial obligations in the month(s) of February through June 2021 and have exhausted all other borrowing options may apply for exemption from the deferral(s) pursuant to EC Section 14041.8. Additional information on the deferral exemption application process will be made available in the coming months. Limited funding is available for this exemption; it will be available on a first come, first served basis. LEAs are advised to be preparing this information now. The DOF and SPI will scrutinize the applications for approval.

The Governor's Executive Order authorizing delayed property tax payments may also have an impact on cash flow. LEAs are encouraged to work with their COE to determine if auditor/controllers will defer property tax payments.

## Reserves / Reserve Cap

County offices of education continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (equal to approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding minimum reserves and to consider maintaining reserves larger than 17% when revenues or expenditures are especially volatile.

With the current health and economic volatility, it is critical for decisions about reserve levels to be made thoughtfully and deliberately. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves can be an indicator of cash balances, it is important to remember it is not the same as cash – cash is a component of reserves. Due to the restrictive nature of federal CARES Act funds, districts are strongly encouraged to maximize the use of these one-time funds during the 2020-21 fiscal year. In so doing, local and unrestricted funds will be preserved to address the impact of potential revenue deterioration in 2021-22 and 2022-23.

Because the district reserve cap has not been triggered in accordance with Education Code Section 42127.01 for the 2020-21 fiscal year, districts are advised to manage and maintain prudent reserves as described above.

#### COVID-19

County offices of education are working with the local health officers to align COVID-19 guidance provided by the California Department of Public Health to local conditions based on county attestation. Stronger Together: A Guidebook for the Safe Reopening of California's Public Schools provides guidance to schools. Below are considerations and assumptions to keep in mind:

- Expect a duration of at least 12 to 18 months
- Operations will be highly modified for COVID-19 prevention
- Devastating economic impacts for families
- Greater rates of absence
- Uneven and disproportionate learning impacts when reopening
- Increased need for social-emotional and mental health support
- Restrictions on athletic, extracurricular and co-curricular activities
- Divided and vocal public opinion

• Lack of consistency in school programs and responses across the county

To address these assumptions and otherwise meet the needs of students for in-person instruction, distance learning, or a hybrid environment, LEAs should:

- Create noncontact options to keep 2020-21 processes on track
- Consider the needs of vulnerable students and staff
- Create plans to assess and correct gaps in learning
- Prepare a continuum of options for learning
- Integrate prevention measures in all transitions, settings and situations
- Alter room layouts for physical distancing
- Adapt systems of support for blended and distance learning
- Create procedures to provide meals for children not on campus

## Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports and their multiyear projections. How this information affects each LEA is unique. In the projection years, funding growth is expected to be flat, with increasing costs related to personnel (retirement, step and column), which could affect the LEAs' ability to maintain sufficient reserve levels. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To ensure fiscal solvency, districts will need to use resources cautiously and make prudent fiscal decisions.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)
Signed: Date: 12/9/2020 District Superintendent or Designee
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.
To the County Superintendent of Schools:  This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)
Meeting Date: December 09, 2020 Signed: Pat Bocha (proxy
CERTIFICATION OF FINANCIAL CONDITION  President of the Governing Board
_X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: Christine Ortega Telephone: 209-854-3784
Title: Chief Business Officer E-mail: cortega@gustineusd.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 budget adoption.	х	

## First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2020-21

RITE	RIA AND STANDARDS (contir	ued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		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 budget adoption.		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.		х
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		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 budget adoption.		x
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	х	
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 budget adoption 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 budget adoption 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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х

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## First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2020-21

UPPL	EMENTAL INFORMATION (cor		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 (2019-20) annual payment?</li> </ul>	х	
		<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>	х	
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 budget adoption 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 budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:  Certificated? (Section S8A, Line 1b)		X
		<ul><li>Classified? (Section S8B, Line 1b)</li><li>Management/supervisor/confidential? (Section S8C, Line 1b)</li></ul>	n/a	Х
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

DDIT	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	

#### 2020-21 First Interim General Fund Unrestricted (Resources 0000-1999) evenues, Expenditures, and Changes in Fund Balance

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)
A. REVENUES							
1) LCFF Sources	8010-8099	18,478,824.00	18,478,824.00	4,762,321,52	20,113,259,00	1,634,435,00	8,89
2) Federal Revenue	8100-8299	500.00	500.00	0_00	500.00	0.00	0.0%
3) Other State Revenue	8300-8599	416,065.00	416,065.00	(5,190.30)	416,065.00	0,00	0.00
4) Other Local Revenue	8600-8799	247,364.75	247,364.75	144,142,35	247,364.75	0.00	0.0
5) TOTAL, REVENUES		19,142,753,75	19,142,753.75	4,901,273,57	20,777,188.75		111
B, EXPENDITURES							
Certificated Salaries	1000-1999	7,685,811.18	7,685,811.18	2,154,923.62	8,173,255,66	(487,444.48)	-6.3
2) Classified Salaries	2000-2999	2,059,376.43	2,059,376.43	512,374.75	1,939,504.86	119,871.57	5,8
3) Employee Benefits	3000-3999	3,668,156.09	3,668,156,09	965,029,00	3,831,833.09	(163,677,00)	-4.5
4) Books and Supplies	4000-4999	334,943,72	334,943.72	114,517.33	477,556,67	(142,612,95)	-42,6
5) Services and Other Operating Expenditures	5000-5999	1,502,074,42	1,502,074.42	701,637,37	1,723,284.14	(221,209,72)	-14.7
6) Capital Oullay	6000-6999	317,315,78	317,315,78	0.00	329,315,78	(12,000.00)	-3.8
7) Other Oulgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	702,698.02	702,698.02	462,925.00	710,251_12	(7,553.10)	-1:1
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(231,682,97)	(231,682,97)	0,00	(278,422,97)	46,740,00	-20.2
9) TOTAL, EXPENDITURES		16,038,692,67	16,038,692.67	4,911,407,07	16,906,578.35		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,104,061.08	3,104,061.08	(10,133.50)	3,870,610,40		
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	267,586.28	267,586.28	0,00	242,584.18	25,002.10	9,3
2) Other Sources/Uses	0000 0070	200,000,00	300,000.00	0.00	300,000,00	0.00	0.0
a) Sources	8930-8979	300,000.00		0.00	0.00	0.00	0.0
b) Uses	7630-7699	0.00		0.00		190,881.65	-6.
Contributions     TOTAL, OTHER FINANCING SOURCES/USES	8980-8999	(2,750,293,74			(2,559,412,09)	190,001.00	-0.3

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/F (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			386,181.06	386,181.06	(10,133,50)	1,368,614.13		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	5,983,200.18		6,983,200.18	0.00	0.0
b) Audit Adjustments		9793	0,00	0.00		0.00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)			0,00	6,983,200,18		6,983,200,18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,983,200.18	E. L. E. 36 [	6,983,200,18		
2) Ending Balance, June 30 (E + F1e)			386,181.06	7,369,381,24		8,351,814,31		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed			0.00	10.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00	\$ 11 B X	0.00		
Unassigned/Unappropriated Amount		9790	386,181.06	7,369,381.24		8,351,814.31		Town

scription Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	8011	12,457,480.00	12,457,480,00	3,589,296.00	14,831,231,00	2,373,751.00	19.1%
Education Protection Account State Aid - Current Year	8012	2,255,864.00	2,255,864,00	864,001.00	1,516,548.00	(739,316.00)	-32.8%
State Aid - Prior Years	8019	0,00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	8021	0,00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0,00	0.00	0.00	0.00	0.09
County & District Taxes	0025	0,00					
Secured Roll Taxes	8041	3,765,480.00	3,765,480.00	38,922.89	3,765,480.00	0.00	0.09
Unsecured Roll Taxes	8042	0.00	0.00	226,464.84	0,00	0.00	0.09
Prior Years' Taxes	8043	0.00	0.00	672,79	0.00	0.00	0,0%
Supplemental Taxes	8044	0.00	0.00	14,275,75	0.00	0.00	0.09
Education Revenue Augmentation					0.00	0.00	0.00
Fund (ERAF)	8045	0.00	0.00	28,688,25	0,00	0,00	0.09
Community Redevelopment Funds (SB 617/699/1992)	8047	0,00	0.00	0,00	0.00	0,00	0_0
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0,00	0.00	0.00	0.00
Miscellaneous Funds (EC 41604)	8081	0.00	0.00	0.00	0.00	0.00	0.0
Royallies and Bonuses	8082	0.00	0.00	0.00	0.00	0,00	0.0
Other In-Lieu Taxes	0002	0.00	0.00	0.00	5,00	****	
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0
).		18,478,824.00	18,478,824.00	4,762,321.52	20,113,259.00	1,634,435.00	8.8
Júbtotal, LCFF Sources		10,470,024,00	10,110,021,03	1, 00,00	,,		
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	0_00	0,00	0.00	0.00	0.00	0.0
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00	0,00	0.00	0.00	0.0
Transfers - Current Year All Other  Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00			0.00	0.00	0.0
Property Taxes Transfers	8097	0.00			0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00			0,00	0,00	0.0
TOTAL, LCFF SOURCES	0033	18,478,824.00			20,113,259,00	1,634,435.00	8,8
FEDERAL REVENUE	20	10,770,02 1,00					
	0440	0.00	0,00	0.00	0.00	0.00	0.0
Maintenance and Operations	8110 8181	0.00			0.00		
Special Education Entitlement	8182	0.00	20.70		10000		1
Special Education Discretionary Grants	8220	0.00	2016				
Child Nutrition Programs	8221	0.00					
Donaled Food Commodities	8260	0.00	1-00-2	190790	0.00	0.00	0.0
Forest Reserve Funds	8270	0.00				0.00	0.0
Flood Control Funds Wildlife Reserve Funds	8280	0.00				0.00	0.0
FEMA	8281	0.00	Action			0.00	0,0
Interagency Contracts Between LEAs	8285	0.00				0.00	1
Pass-Through Revenues from Federal Sources	8287	0.00					
	8290	0.00					
	0290						
le I, Part D, Local Delinquent vograms 3025	8290				-		
Title II, Part A, Supporting Effective							
Instruction 4035	8290		4				1

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/F
Title III, Part A, Immigrant Student	1.00			127	10/	39/	(E)	(F,
Program	4201	8290					1/481	
Title III, Part A, English Learner					100	STEEL ST	THE OWNER OF THE	
Program	4203	8290				ACT.	11 K == 1	
Public Charter Schools Grant Program (PCSGP)	4610	8290	Sain W			PROPERTY AND A	AT ALCOHOLD	
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,	0230						
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290		E THE RELIES				
All Other Federal Revenue	All Other	8290	500.00	500.00	0,00	500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			500.00	500.00	0.00	500.00	0.00	0.0%
OTHER STATE REVENUE				5 14 1				
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319		o, To, No.			Y MUSEUM	
Special Education Master Plan Current Year	6500	8311		Towns			1	
Prior Years	6500	8319	2 20 11 3					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0,00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0,00	0.00	0.00	1, 8, 1, 1	0.074
Mandaled Costs Reimbursements		8550	72,275,00	72,275.00	0.00	72,275.00	0.00	
Lottery - Unrestricted and Instructional Materia	als	8560	212,557.00	212,557.00	(5,190.30)	212,557.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								0.0 %
Homeowners' Exemplions		8575	0.00	0.00	0.00	0.00	No religion de	Q1 =_1
Other Subventions/In-Lieu Taxes		8576	0:00	0.00	0.00	0.00		1
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Afler School Education and Safety (ASES)	6010	8590		1000				
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant							-	
Program	6387	8590					- 10 10 12	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590				123		
California Clean Energy Jobs Act	6230	8590	1 0 0					
Specialized Secondary	7370	8590			V			
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	131,233.00	131,233.00	0.00	131,233.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			416,065.00	416,065,00	(5,190.30)	416,065.00	0.00	0.0%

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

scription	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)
OTHER LOCAL REVENUE			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
Other Local Revenue							74-	
County and District Taxes				and out To	, v = 1, 1			
Other Restricted Levies					DI TELEVISION			
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0,00		
Prior Years' Taxes		8617	0.00	0.00	0:00	0.00	Tules Oliv	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.
Parcel Taxes			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	0.00	0.00		
Penalties and Interest from Delinquent Non-	-LCFF							
Taxes		8629	0.00	0.00	0,00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.
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	6,000,00	6,000,00	0.00	6,000.00	0.00	0
Interest		8660	101,477.96	101,477.96	22,316.81	101,477.96	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			0.00	2.00	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	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
Miligation/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%) Adjustn	nent	8691	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Source	es	8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	139,886.79	139,886.79	121,825,54	139,886.79	0.00	0
Tuition		8710	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						7
From County Offices	6500	8792			. 3			
From JPAs	6500	8793			34	-1.1		
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792				19		
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792	0,00	0.00	0.00	0.00	0.00	(
From JPAs	All Other	8793	0.00	0.00	0.00	0,00	0.00	(
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	(
TAL OTHER LOCAL REVENUE			247,364,75	247,364,75	144,142,35	247,364.75	0.00	(
4								

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E// (F
Certificated Teachers' Salaries	1100	6,042,224.15	6,042,224,15	1,638,244.35	6,617,108.44	(574,884,29)	-9.5%
Certificated Pupil Support Salaries	1200	474,879.00	474,879.00	123,832.98	444,439,15	30,439.85	6.4%
Certificated Supervisors' and Administrators' Salaries	1300	1,167,708,03	1,167,708.03	392,846,29	1,110,708.07	56,999.96	4.9%
Other Certificated Salaries	1900	1,000.00	1,000.00	0.00	1,000.00	0.00	0_0%
TOTAL, CERTIFICATED SALARIES		7,685,811.18	7,685,811,18	2,154,923.62	8,173,255.66	(487,444,48)	-6.3%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	191,423.64	191,423.64	5,542.70	112,007.08	79,416.56	41.5%
Classified Support Salaries	2200	810,511.02	810,511,02	219,142,10	794,761.62	15,749.40	1.9%
Classified Supervisors' and Administrators' Salaries	2300	208,667.00	208,667.00	69,507.01	275,890.00	(67,223.00)	-32.2%
Clerical, Technical and Office Salaries	2400	623,326.37	623,326.37	172,632.44	560,326,37	63,000.00	10.1%
Other Classified Salaries	2900	225,448.40	225,448.40	45,550,50	196,519,79	28,928,61	12.8%
TOTAL, CLASSIFIED SALARIES		2,059,376,43	2,059,376,43	512,374.75	1,939,504.86	119,871.57	5.8%
EMPLOYEE BENEFITS							
STRS	3101-3102	1,318,489.00	1,318,489.00	346,787.88	1,491,039,77	(172,550.77)	-13,1%
PERS	3201-3202	402,151.79	402,151.79	100,906.05	385,603.95	16,547.84	4.1%
OASDI/Medicare/Alternative	3301-3302	266,529.27	266,529,27	64,872,44	275,483,29	(8,954.02)	-3,4%
Health and Welfare Benefits	3401-3402	1,343,271.04	1,343,271.04	383,353,77	1,335,335,25	7,935.79	0.6%
Unemployment Insurance	3501-3502	8,085,45	8,085.45	1,333,32	6,073.88	2,011.57	24.9%
Workers' Compensation	3601-3602	120,629,54	120,629.54	28_007_04	129,296.95	(8,667,41)	-7.2%
OPEB, Allocated	3701-3702	200,000.00	200,000.00	39,768.50	200,000.00	0.00	0,0%
OPEB, Active Employees	3751-3752	8,000.00	8,000,00	0.00	8,000.00	0.00	0.0%
Other Employee Benefits	3901-3902	1,000.00	1,000.00	0_00	1,000.00	0.00	C:
TOTAL, EMPLOYEE BENEFITS		3,668,156.09	3,668,156.09	965,029.00	3,831,833.09	(163,677.00)	-4
BOOKS AND SUPPLIES					0,00 (,000,00	(100,071100)	
Approved Textbooks and Core Curricula Materials	4100	52,500.00	52,500.00	31,935.84	67,141,87	(14,641,87)	-27.9%
Books and Other Reference Materials	4200	0.00	0.00	0,00	0.00	0.00	0.0%
Materials and Supplies	4300	228,429.30	228,429.30	77,410.94	359,951,94	(131,522,64)	-57.6%
Noncapitalized Equipment	4400	54,014.42	54,014.42	5,170,55	50,462,86	3,551.56	6,6%
Food	4700	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		334,943.72	334,943.72	114,517.33	477.556.67	(142,612.95)	-42.6%
SERVICES AND OTHER OPERATING EXPENDITURES					7,7,100 0,101	(172,072.00)	12.070
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	40,890.41	40,890.41	2,412.67	44,683,23	(3,792.82)	-9_3%
Dues and Memberships	5300	25,953.16	25,953.16	33,787.01	26,473-16	(520.00)	-2.0%
Insurance	5400-5450	188,000.00	188,000.00	215,174.00	216,674.00	(28,674.00)	-15.3%
Operations and Housekeeping Services	5500	459,020.96	459,020.96	154,775.13	492,519,06	(33,498.10)	-7,3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	176,550.89	176,550.89	59,057.75	180,360,00	(3,809,11)	-2,2%
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					100 April 100 Ap	Zafiz	
Operating Expenditures	5800	501,266.33	501,266.33	180,421.86	608,682.02	(107,415.69)	-21.4%
Communications  TOTAL, SERVICES AND OTHER	5900	110,392.67	110,392.67	56,008.95	153.892.67	(43,500.00)	-39.4%
OPERATING EXPENDITURES		1,502,074,42	1,502,074.42	701,637.37	1,723,284.14	(221,209.72)	-14.7%

scription Re	esource 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	Inchial Court	0000	7	1-7				
CAPITAL OUTLAT								
Land		6100	0,00	0.00	0,00	0.00	0_00	0.09
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	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	300,000.00	300,000.00	0.00	312,000.00	(12,000,00)	-4,09
Equipment Replacement		6500	17,315.78	17,315,78	0.00	17,315.78	0.00	0.0
TOTAL, CAPITAL OUTLAY			317,315.78	317,315.78	0.00	329,315.78	(12,000.00)	-3,8°
OTHER OUTGO (excluding Transfers of Indirect	Costs)							
Tuilion								
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	0,00
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0,00	0.00	0.00	0,00	0,09
Payments to County Offices		7142	220,000.00	220,000.00	76,768.00	220,000.00	0,00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0_00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0,00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0,00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	ments 6500	7221						
To County Offices	6500	7222				Su 's		
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222				-		
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0,00	0,00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0,00	0.00	0.0
Debt Service Debt Service - Interest		7438	217,698,02	217,698.02	110,096,88	217.698.02	0.00	0.0
Other Debt Service - Principal		7439	265,000,00	265,000.00	276,060.12	272,553,10	(7,553,10)	-2,9
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		702,698.02	702,698,02	462,925,00	710,251,12	(7,553,10)	-1,1
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	(223,718.97	(223,718.97)	0,00	(227,024,97)	3,306.00	-1.5
Transfers of Indirect Costs - Interfund		7350	(7,964.00	(7,964.00)	0,00	(51,398.00)	43,434.00	-545.4
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(231,682,97	(231,682.97)	0.00	(278,422.97)	46,740.00	-20.2
TOTAL, EXPENDITURES			16,038,692.67	16,038 692 67	4,911,407,07	16,906,578.35	(867,885,68)	-5.4

Description	Resource Codes	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/F
INTERFUND TRANSFERS	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F,
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  Other Authorized Interfund Transfers In		8914	0.00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.00	0.00	0.00	0.09
			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	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/						3,00	5.00	0,03
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeleria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	267,586.28	267,586.28	0,00	242,584.18	25,002.10	9.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			267,586.28	267,586.28	0.00	242,584.18	25,002,10	9.39
OTHER SOURCES/USES								
SOURCES						1		
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		
Other Sources		0333	0.00	0.00	0,00	0,00	0.00	0.0%
Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0,00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	300,000.00	300,000.00	0.00	300,000.00	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			300,000.00	300,000.00	0.00	300,000-00	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	(2,750,293,74)	(2,750,293,74)	0.00	(2.559.412.09)	190,881.65	-6.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,750.293.74)	(2,750,293.74)	0.00	(2.559,412.09)	190,881.65	-6.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,717,880.02)	(2,717,880.02)	0.00	(2,501,996,27)	215,883,75	-7.9%

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

	Object urce 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							
1) LCFF Sources	8010-809	0.00	0.00	0,00	0.00	0,00	0.0%
2) Federal Revenue	8100-829	9 1,764,097.64	1,764,097.64	2,070,241.68	4,205,446.98	2,441,349,34	138.4%
3) Other State Revenue	8300-859	1,012,903.17	1,012,903.17	364,002.21	1,318,315.17	305,412.00	30,2%
4) Other Local Revenue	8600-879	99 57,987.00	57,987.00	0.00	46,639.51	(11,347.49)	-19.69
5) TOTAL, REVENUES		2,834,987.81	2,834,987.81	2,434,243.89	5,570,401.66		
B. EXPENDITURES							
Certificated Salaries	1000-19	1,737,290.30	1,737,290,30	470,918.15	2,248,267.09	(510,976,79)	-29,4%
2) Classified Salaries	2000-29	99 793,808.67	793,808.67	241,549.14	897,972.30	(104,163.63)	-13.1%
3) Employee Benefits	3000-39	99 1,312,113.60	1,312,113,60	233,857.58	1,371,520.12	(59,406.52)	-4.5%
4) Books and Supplies	4000-49	682,947.51	682,947.51	199,480.93	1,757,114.44	(1,074,166.93)	-157.3%
5) Services and Other Operating Expenditures	5000-59	99 575,140.13	575,140.13	134,567.41	935,320.25	(360,180,12)	-62.69
6) Capital Outlay	6000-69	99 6,000.00	6,000.00	18,906.76	526,000.00	(520,000.00)	-8666,79
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		304,168.18	0.00	304,615.64	(447.46)	-0,19
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 223,718.97	223,718.97	0,00	227,024.97	(3,306.00)	-1,5%
9) TOTAL, EXPENDITURES		5,635,187.36	5,635,187.36	1,299,279.97	8,267,834.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,800,199.55	(2,800,199,55)	1,134,963.92	(2,697,433,15)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers ) a) Transfers In	8900-89	29 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0,00	0.00	0.00	0.09
2) Other Sources/Uses	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.08
a) Sources	7630-76	22532	1000000	174700	0.00	0,00	0.0
b) Uses 3) Contributions	8980-89		Hases rate.		2,559,412.09	(190,881.65)	-6.9
TOTAL, OTHER FINANCING SOURCES/USES	0300-08	2,750,293.74					

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)	% Ditt (E/Γ (F,
E. NET INCREASE (DECREASE) IN FUND				117.337				J
BALANCE (C + D4)			(49,905.81)	(49,905.81)	1,134,963.92	(138,021.06)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	0.00	727,561.82		727,561,82	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)			0.00	727,561.82	18	727,561,82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	727,561.82	egit he de	727.561.82		
2) Ending Balance, June 30 (E + F1e)			(49,905,81)	677,656.01		589.540,76		
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 Items		9713	0.00	0.00		0,00		
All Others		9719	0.00	0,00		0.00		
b) Restricted		9740	19,197.83	677,656,01		589,540.76		
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	1, 11 1/10	0.00		
Unassigned/Unappropriated Amount		9790	(69,103.64)	0.00		0.00		

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

scription 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)
CFF SOURCES				Filment			
					3 1 1 1 1		
Principal Apportionment State Aid - Current Year	8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions							
Homeowners' Exemptions	8021	0.00	0.00	0,00	0.00		
Timber Yield Tax	8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00		
County & District Taxes							
Secured Roll Taxes	8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043	0,00	0.00	0.00	0.00		
Supplemental Taxes	8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentalion Fund (ERAF)	8045	0.00	0,00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0,00	-	
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	8081	0.00	0,00	0.00	0.00		
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	7 1	
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00		
ubtotal, LCFF Sources		0.00	0.00	0.00	0.00		
Total to 6 A Mark Lines 1 A Common of the Co							
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091						
All Other LCFF	0004	0.00	0.00	0.00	0.00	0.00	0
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0,00	
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	1	0.00	0.00	0.00	0
Property Taxes Transfers	8097			0,00	0,00	0.00	0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00		0,00	0.00	0.00	0
TOTAL, 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	0
Special Education Entitlement	8181	299,708,00	299,708.00	2,418.00	299,708.00	0.00	0
Special Education Discretionary Grants	8182	9,292.00	9,292.00	0.00	10,437,00	1,145.00	12
Child Nutrition Programs	8220	0.00	0.00	0,00	0.00	0.00	0
Donaled 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		
Flood Control Funds	8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280	0.00	0.00	0,00	0.00		
FEMA	8281	0.00	0,00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs	8285	0.00	0,00	0.00	0.00	0.00	0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0,00	0
Title I. Part A. Basic 3010	8290	916,919.00	916,919,00	1_196_50	895.033.00	(21,886.00)	, i
'le I, Part D, Local Delinguent							
rograms 3025	8290	0.00	0,00	0.00	0.00	0.00	_(
Title II. Part A, Supporting Effective			I				

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				1-7	197	107	(2)	167-
Program	4201	8290	11,688.46	11,688.46	2,156.00	12,355,00	666_54	5.7%
Title III, Part A, English Learner Program	4203	8290	144,059,18	144,059.18	62,841.18	109.242.98	(34,816,20)	-24.2%
Public Charter Schools Grant							(= :)= : :::==)	- 112 //
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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	102,858.00	102,858,00	1,00	103,042.00	184.00	0,2%
Career and Technical Education	3500-3599	8290	23,629.00	23,629,00	0.00	20,447.00	(3,182.00)	-13.5%
All Other Federal Revenue	All Other	8290	0.00	0.00	1,995,153.00	2,595,427.00	2,595,427.00	New
TOTAL, FEDERAL REVENUE			1,764,097.64	1,764,097,64	2,070,241.68	4,205,446.98	2 441 349 34	138.4%
OTHER STATE REVENUE					317.348	1,230,710.00	2,111,070,01	100.470
Other State A								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.004
Special Education Master Plan		5010	0.00	0.00	0,00	0,00	0.00	0.0%
Current Year	6500	8311	386,102,00	386,102.00	114,918,00	519,065,00	132,963.00	34.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0,00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0,00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0,00	0.00	0.00	0.00	0.0%
Mandaled Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	93,775.32	93,775,32	(5,870,79)	93.775.32	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemplions		8575	0.00	0.00	0.00	0,00	0.00	0,0%
Other Subventions/In-Lieu Taxes		8576	0.00	0,00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0,00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0,00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant								
Program	6387	8590	40,061.85	40,061.85	86,393,00	40,061.85	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0,00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0,00	0.00	0.00	0.00	0,00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0_00	0,00	0,00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	492,964.00	492,964.00	168,562.00	665,413,00	172,449.00	35.0%
TOTAL, OTHER STATE REVENUE			1,012,903,17	1,012,903.17	364,002.21	1,318,315,17	305,412.00	30.2%

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

scription	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	110300100 00000		1, 1,		**-1		***	
Other Local Revenue  County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0,1
Unsecured Roll		8616	0.00	0.00	0.00	0_00	0.00	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						0.00	0.00	0.
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	
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0_00	0.00	0.00	0.00	0
Penalties and Interest from Delinquent Non-L	CEE	0020	0,00					
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	C
Food Service Sales		8634	0.00	0.00	0.00	0,00	0.00	(
All Other Sales		8639	0.00	0,00	0.00	0.00	0,00	(
Leases and Rentals		8650	0,00	0.00	0.00	0.00	0,00	C
Interest		8660	0.00	0.00	0,00	0,00	0.00	(
Net Increase (Decrease) in the Fair Value of Ir	vestments	8662	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts		0.674	0.00	0.00	0.00	0.00		
Adult Education Fees		8671	0.00			0.00	-	
Non-Resident Students		8672	0,00	0.00	0.00	0,00	0.00	(
Transportation Fees From Individuals		8675	0,00		0,00	33,136.00	0.00	(
Interagency Services		8677	33,136.00	33,136,00		0.00	0,00	0
Miligation/Developer Fees		8681	0,00		0,00		0.00	(
All Other Fees and Contracts		8689	0.00	0.00	0,00	0.00	0.00	П
Other Local Revenue					0.00	0.00		
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00		0,00	0.00	0.00	(
Pass-Through Revenues From Local Source	S	8697	0,00		0.00	0,00	0.00	
All Other Local Revenue		8699	24,851,00	Contract of the Contract	0.00	13,503,51	(11,347,49)	-45
Tuition		8710	0,00	2759	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	(
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	(
From JPAs	6500	8793	0.00	0,00	0.00	0.00	0.00	(
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0,00	0,00		0.00	0,00	(
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	
From JPAs	6360	8793	0.00	0,00	0.00	0.00	0.00	
Other Transfers of Apportionments		B304	0.00	0.00	0.00	0.00	0.00	
From Districts or Charter Schools	All Other	8791	0.00			0.00	0,00	0
From County Offices	All Other	8792	0.00				0.00	10
From JPAs	All Other	8793	0.00				0.00	
All Other Transfers In from All Others		8799	0.00			SIDE ATERIA OF THE		
TAL, OTHER LOCAL REVENUE			57,987.00	57,987.00	0.00	46,639.51	(11,347.49)	1

Description Resource Cod	Object es Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/F
CERTIFICATED SALARIES	es Codes	(A)	(B)	(C)	(D)	(E)	(F)_
Codificated Totals and Gold							
Certificated Teachers' Salaries	1100	1,128,058,40	1,128,058.40	287,591,91	1,362,711,90	(234,653,50)	-20,85
Certificated Pupil Support Salaries	1200	529,831,90	529_831,90	157,036.81	806,155,19	(276,323.29)	-52.29
Certificated Supervisors' and Administrators' Salaries	1300	79,400,00	79,400.00	26,289.43	79,400.00	0.00	0.0
Other Certificated Salaries	1900	0,00	0.00	0.00	0.00	0,00	0.0
TOTAL, CERTIFICATED SALARIES		1,737,290,30	1,737,290.30	470,918.15	2,248,267,09	(510,976,79)	-29_4
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	270,603.10	270,603.10	102,823,14	295,603.10	(25,000.00)	-9.2
Classified Support Salaries	2200	442,522.60	442,522.60	104,432.62	477,149.89	(34,627,29)	-7.89
Classified Supervisors' and Administrators' Salaries	2300	80,682.97	80,682.97	26,894.32	80,682.97	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	5,246.82	19,238.34	(19,238,34)	Ne
Other Classified Salaries	2900	0.00	0.00	2,152,24	25,298.00	(25,298.00)	Ne
TOTAL, CLASSIFIED SALARIES		793,808,67	793,808.67	241,549.14	897,972.30	(104,163.63)	-13,19
EMPLOYEE BENEFITS						,,	
STRS	3101-3102	703,717.86	703,717,86	72,716.79	709,411,35	(5,693,49)	-0.89
PERS	3201-3202	156,475,20	156,475.20	51,854.79	194,950.93	(38,475.73)	-24.69
OASDI/Medicare/Alternative	3301-3302	76,253.47	76,253,47	24,353,32	91,753.43	(15,499.96)	-20,39
Health and Welfare Benefits	3401-3402	345,687.00	345,687.00	77,095,40	344,887,78	799.22	
Unemployment Insurance	3501-3502	1,775.78	1,775.78	356.21	1,610.32		0.29
Workers' Compensation	3601-3602	28,204.29	28,204.29	7,481,07		165,46	9.39
OPEB, Allocated	3701-3702	0.00	0.00	0.00	28,906,31	(702.02)	-2.5%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	
Other Employee Benefits	3901-3902	0.00	0.00		0,00	0,00	C
TOTAL, EMPLOYEE BENEFITS	100710002	1,312,113,60	1,312,113.60	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES		1,012,110,00	1,012,113.00	233,857,58	1,371,520.12	(59,406,52)	-4.5%
Approved Textbooks and Core Curricula Materials	4100	505.00	205.00	67.000			
Books and Other Reference Materials	4200	665.80	665,80	57,600.33	8,665.80	(8,000,00)	-1201.6%
Materials and Supplies	VAR:07A	19,364.71	19,364.71	4,950.00	27,548.51	(8,183.80)	-42.3%
Noncapitalized Equipment	4300 4400	580,592,55	580,592,55	114,260.29	1,112,862.78	(532,270.23)	-91.7%
Food		82,324.45	82,324.45	22,670,31	608,037,35	(525,712,90)	-638.6%
TOTAL, BOOKS AND SUPPLIES	4700	0.00	0.00	0,00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		002,947.51	682,947.51	199,480.93	1,757,114.44	(1,074,166.93)	-157.3%
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	243,440.33	243,440.33	0.00 9.632.5B	0.00	0.00	0.0%
Dues and Memberships	5300	0,00	0.00	9,632.58	146 136 01	97,304.32	40.0%
Insurance	5400-5450	0.00	0.00	2,670,58	9.536.97	(9,536,97)	New
Operations and Housekeeping Services	5500	30,000,00	30,000.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	146,358.11	146,358.11	5,585.00	40,000.00	(10,000.00)	-33.3%
Transfers of Direct Costs	5710	0.00	0.00	11,133,54	144,858,11	1,500.00	1.0%
Transfers of Direct Costs - Interfund	5750	0.00		0.00	0.00	0.00	0.0%
Professional/Consulting Services and	3130	0.00	0.00	0.00	0.00	0,00	0.0%
Operating Expenditures	5800	155,341.69	155,341.69	101,809,37	516,398.63	(361,056,94)	-232.4%
Communications	5900	0.00	0.00	3,736.34	78.390.53	(78,390.53)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		575,140.13	575,140,13	134,567.41	935,320.25	(360,180.12)	-62

	esource 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)
APITAL 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	18,906,76	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	6,000,00	6,000.00	0.00	526,000.00	(520,000,00)	-8666.
Equipment Replacement		6500	0.00	0.00	0.00	0,00	0,00	0,1
TOTAL, CAPITAL OUTLAY			6,000.00	6,000,00	18,906.76	526,000.00	(520,000.00)	-8666,
THER OUTGO (excluding Transfers of Indirect	Costs)							
Tuilion								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.0
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0
State Special Schools		7130	0,00	0.00	0.00	9,00		
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0,00	0.00	0.00	0.00	0.00	0.
Payments to County Offices		7142	304,168.18	304,168.18	0.00	304,615,64	(447.46)	-0.
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.
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 Apportion		7004	0.00	0.00	0,00	0.00	0.00	0
To Districts or Charler Schools	6500	7221	0.00		0.00	0,00	0.00	0.
To County Offices	6500	7222			0.00	0.00	0,00	0.
To JPAs	6500	7223	0.00	0,00	0.00	0.00	0,00	
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	0.00	0.00	0.00	0.00	0
TOTAL OTHER OUTGO (excluding Transfers of	Indirect Costs)		304,168.18	304,168.18	0,00	304,615,64	(447_46)	-C
OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS	2						
Transfers of Indirect Costs		7310	223,718.97	223,718.97	0.00	227,024.97	(3,306.00)	-1
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0,00	0
TOTAL OTHER OUTGO - TRANSFERS OF INC	DIRECT COSTS		223,718.9	223,718,97	0,00	227.024.97	(3,306.00)	-1
TOTAL_EXPENDITURES			5,635,187,30	5,635,187.36	1,299,279.97	8,267,834.81	(2,632,647.45)	-48

Description		Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/P
INTERFUND TRANSFERS	toodiide obaes	Codes	100	(B)	(C)	(D)	(E)	(F)
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		
Other Authorized Interfund Transfers In		8919	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						0.00	0,00	0,07
To: Child Development Fund		7611	0,00	0.00	0.00			
To: Special Reserve Fund		7612		0,00	0.00	0.00	0.00	0.09
To: State School Building Fund/		7012	0.00	0.00	0,00	0.00	0.00	0.0%
County School Facilities Fund		7613	0.00	0.00	0_00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES				201			-	
State Apportionments Emergency Apportionments		0004				a Maria		
Proceeds		8931	0,00	0.00	0.00	0.00		
Proceeds from Disposal of								
Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources						0,00	0,00	0.07
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 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						1		
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						1		
Contributions from Unrestricted Revenues	4	8980	2,750,293,74	2,750,293.74	0.00	2,559,412,09	(190,881.65)	-6.9%
Contributions from Restricted Revenues	8	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,750,293.74	2,750,293,74	0.00	2,559,412.09	(190,881-65)	-6.9%

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

scription Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A, REVENUES			V				
1) LCFF Sources	8010-8099	18,478,824,00	18,478,824,00	4,762,321.52	20,113,259,00	1,634,435,00	8.8%
2) Federal Revenue	8100-8299	1,764,597.64	1,764,597,64	2,070,241.68	4,205,946,98	2,441,349.34	138.49
3) Other State Revenue	8300-8599	1,428,968.17	1,428,968,17	358,811.91	1,734,380,17	305,412.00	21.49
4) Other Local Revenue	8600-8799	305,351,75	305,351.75	144,142.35	294,004,26	(11,347.49)	-3.79
5) TOTAL, REVENUES		21,977,741.56	21,977,741.56	7,335,517.46	26,347,590.41	- 237	. 11
B. EXPENDITURES							
Certificated Salaries	1000-1999	9,423,101.48	9,423,101.48	2,625,841.77	10,421,522.75	(998,421.27)	-10.6%
2) Classified Salaries	2000-2999	2,853,185,10	2,853,185.10	753,923.89	2,837,477.16	15,707,94	0.69
3) Employee Benefils	3000-3999	4,980,269.69	4,980,269,69	1,198,886,58	5,203,353.21	(223,083,52)	-4.5
4) Books and Supplies	4000-4999	1,017,891.23	1,017,891.23	313,998,26	2,234,671,11	(1,216,779.88)	-119,5
5) Services and Other Operating Expenditures	5000-5999	2,077,214,55	2,077,214.55	836,204.78	2,658,604.39	(581,389.84)	-28.0
6) Capital Outlay	6000-6999	323,315.78	323,315.78	18,906.76	855,315,78	(532,000.00)	-164.59
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	1,006,866.20	1,006,866.20	462,925.00	1,014,866.76	(8,000.56)	-0,84
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(7,964,00)	(7,964.00)	0.00	(51,398.00)	43,434.00	-545.4
9) TOTAL, EXPENDITURES		21,673,880,03	21,673,880.03	6,210,687.04	25,174,413.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		303,861,53	303,861,53	1,124,830.42	1,173,177.25		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers \(\rangle a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.04
b) Transfers Out	7600-7629	267,586.28	267,586,28	0.00	242,584,18	25,002,10	9.3
2) Other Sources/Uses a) Sources	8930-8979	300,000.00	300,000.00	0,00	300,000.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0,00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		32,413.72	32,413.72	0.00	57,415,82	1	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/P (F,
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			336,275.25	336,275.25	1,124,830,42	1,230,593,07		= 5
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	7,710,762.00		7,710,762.00	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)			0.00	7,710,762.00	1000	7,710,762.00	Marie I	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,710,762.00		7,710,762.00		100
2) Ending Balance, June 30 (E + F1e)			336,275.25	8,047,037.25		8,941,355.07		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00	and the same of	
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,197.83	677,656.01		589,540.76		
c) Committed				1				
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	11 11	0.00		
Unassigned/Unappropriated Amount		9790	317,077.42	7.369.381.24	Lat.	8.351.814.31		

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

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)
		1				
	40,457,400,00	40.457.400.00	2 502 205 00	44 024 224 00	2 272 754 00	19.19
			***			
						-32.8
8019	0.00	00,0	0.00	0.00	0.00	0.0
8021	0.00	0.00	0.00	0.00	0,00	0,0
		0.00	0.00	0.00	0.00	0.0
8029	0.00	0.00	0.00	0.00	0.00	0,0
8041	3,765,480.00	3,765,480.00	38,922.89	3,765,480.00	0.00	0.0
8042	0.00	0.00	226,464.84	0.00	0.00	0.0
8043	0.00	0.00	672.79	0.00	0.00	0.0
8044	0.00	0.00	14,275,75	0.00	0.00	0.
8045	0.00	0.00	28.688.25	0.00	0.00	0_
		1		0.00	0.00	0.
						0.
0040	0.00	0.00		0.00		
8081	0.00	0,00	0.00	0.00	0.00	0.
8082	0,00	0.00	0,00	0.00	0.00	0.
8089	0.00	0.00	0.00	0,00	0.00	0
	18,478,824.00	18,478,824.00	4,762,321.52	20,113,259,00	1,634,435.00	8
8091	0.00	0.00	0,00	0,00	0.00	0
8091	0.00	0.00	0.00	0,00	0.00	0
8096	0,00	0.00	0,00	0.00	0,00	0.
8097	0.00	0.00	0.00	0.00	0,00	0
8099	0.00	0.00	0.00	0.00	0.00	0
	18,478,824.00	18,478,824,00	4,762,321,52	20,113,259.00	1,634,435.00	8
8110	0,00	0.00	0,00	0,00	0.00	0
8181	299,708.00	299,708.00	2,418.00	299,708,00	0.00	0
8182	9,292.00	9,292.00	0.00	10,437.00	1,145.00	12
8220	0,00	0,00	0.00	0.00	0,00	0
8221	0.00	0.00	0.00	0.00	0.00	0
8260	0.00	0.00	0.00	0.00	0.00	0
8270	0,00	0,00	0.00	0.00	0.00	C
8280	0.00	0,00	0,00	0,00	0.00	0
8281	0.00	0,00	0.00	0.00	0.00	0
8285	0.00	0.00	0,00	0,00	0,00	C
8287			0.00	0.00	0.00	C
8290	916,919.00	916,919.00	1,196,50	895,033,00	(21,886.00)	-2
8290	0.00	0,00	0.00	0.00	0.00	0
	8011 8012 8019 8021 8022 8029 8041 8042 8043 8044 8045 8047 8048 8081 8082 8089  8091 8091 8091 8091 8091 8091 809	Codes         (A)           8011         12,457,480,00           8012         2,255,864,00           8019         0.00           8021         0.00           8022         0.00           8041         3,765,480.00           8042         0.00           8043         0.00           8044         0.00           8045         0.00           8048         0.00           8081         0.00           8082         0.00           8083         0.00           8094         0.00           8095         0.00           8096         0.00           8097         0.00           8181         299,708.00           8182         9,292.00           8220         0.00           8221         0.00           8280         0.00           8281         0.00           8285         0.00           8287         0.00           8287         0.00           8287         0.00	Codes         (A)         (B)           8011         12,457,480.00         12,457,480.00           8012         2,255,864.00         2,255,864.00           8019         0.00         0.00           8021         0.00         0.00           8022         0.00         0.00           8043         0.00         0.00           8044         0.00         0.00           8045         0.00         0.00           8046         0.00         0.00           8047         0.00         0.00           8081         0.00         0.00           8082         0.00         0.00           8083         0.00         0.00           8089         0.00         0.00           8091         0.00         0.00           8091         0.00         0.00           8091         0.00         0.00           8091         0.00         0.00           8091         0.00         0.00           8091         0.00         0.00           8091         0.00         0.00           8092         0.00         0.00           8093         0.00	Codes         (A)         (B)         (C)           8011         12,457,480,00         12,457,480,00         3,589,296,00           8012         2,255,864,00         864,001,00           8019         0,00         0,00         0,00           8021         0,00         0,00         0,00           8022         0,00         0,00         0,00           8041         3,765,480,00         3,765,480,00         36,922,89           8042         0,00         0,00         226,464,84           8043         0,00         0,00         672,79           8044         0,00         0,00         14,275,75           8045         0,00         0,00         0,00           8048         0,00         0,00         0,00           8048         0,00         0,00         0,00           8048         0,00         0,00         0,00           8081         0,00         0,00         0,00           8082         0,00         0,00         0,00           8091         0,00         0,00         0,00           8091         0,00         0,00         0,00           8099         0,00         0,0	Codes         (A)         (B)         (C)         (D)           8011         12,457,480.00         12,457,480.00         3,589,296.00         14,831,231.00           8012         2,255,864.00         2,255,864.00         864,001.00         1,515,548.00           8019         0.00         0.00         0.00         0.00           8021         0.00         0.00         0.00         0.00           8022         0.00         0.00         0.00         0.00           8041         3,765,480.00         3,765,480.00         38,922.89         3,765,480.00           8042         0.00         0.00         226,464.84         0.00           8043         0.00         0.00         672.79         0.00           8044         0.00         0.00         28,688.25         0.00           8045         0.00         0.00         28,688.25         0.00           8048         0.00         0.00         0.00         0.00           8081         0.00         0.00         0.00         0.00           8082         0.00         0.00         0.00         0.00           8089         0.00         0.00         0.00         0.00	Codes

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/F
Title III, Part A, Immigrant Student			177	752	101	(D)	(E)	(F,
Program	4201	8290	11,688.46	11,688.46	2,156.00	12,355.00	666,54	5,7%
Title III, Part A, English Learner								
Program	4203	8290	144,059.18	144,059,18	62,841.18	109,242.98	(34,816.20)	-24,2%
Public Charter Schools Grant Program (PCSGP)	4040	0000						
	4610 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,	8290	0.00	0.00	0.00	0.00	0,00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	102,858.00	102,858.00	1.00	103,042.00	184.00	0.2%
Career and Technical Education	3500-3599	8290	23,629.00	23,629.00	0.00	20,447.00	(3,182.00)	-13,5%
All Other Federal Revenue	All Other	8290	500.00	500.00	1,995,153.00	2,595,927.00	2,595,427.00	519085.4%
TOTAL, FÉDERAL REVENUE			1,764,597.64	1,764,597,64	2,070,241.68	4,205,946,98	2,441,349.34	138.4%
OTHER STATE REVENUE  Other State Apportionments  ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.000
Special Education Master Plan		33,5	0.00	0,00	0.00	0.00	0,00	0.0%
Current Year	6500	8311	386,102.00	386,102.00	114,918.00	519,065.00	132,963.00	34.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0,00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0,00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nulrition Programs		8520	0.00	0.00	0.00	0.00	0.00	O.
Mandated Costs Reimbursements		8550	72,275.00	72,275.00	0.00	72,275.00	0.00	L.
Loltery - Unrestricted and Instructional Materia		8560	306,332.32	306,332.32	(11,061.09)	306,332.32	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0,0%
After School Education and Safety (ASES)	6010	8590	0,00	0,00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0,00	0.00	0,00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	40,061.85	40,061.85	86,393.00	40,061.85	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0,00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0,00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	624,197,00	624,197.00	168,562.00	796,646.00	172,449.00	27.6%
TOTAL, OTHER STATE REVENUE			1,428,968,17	1,428,968.17	358,811.91	1,734,380.17	305,412.00	21.4%

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

scription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE						· · · · · · · · · · · · · · · · · · ·		
Other Local Revenue County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0,00	0.00	0,00	0,00	0,00	0,
Unsecured Roll		8616	0.00	0.00	0,00	0.00	0.00	0
Prior Years' Taxes		8617	0,00	0.00	0.00	0.00	0.00	C
Supplemental Taxes		8618	0.00	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	(
Other		8622	0,00	0_00	0.00	0,00	0.00	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0.00	0.00	0.00	0.00	
Penalties and Interest from Delinquent Non- Taxes	LCFF	8629	0.00	0.00	0,00	0.00	0.00	
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00	0,00	0.00	
Food Service Sales		8634	0.00	0.00	0.00	0_00	0.00	
All Other Sales		8639	0_00	0,00	0.00	0.00	0.00	
Leases and Rentals		8650	6,000.00	6,000.00	0.00	6,000,00	0.00	
Interest		8660	101,477.96	101,477.96	22,316.81	101,477,96	0.00	
Net Increase (Decrease) in the Fair Value of I	nveslments	8662	0.00	0.00	0,00	0,00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	
Interagency Services		8677	33,136.00	33,136.00	0.00	33,136,00	0.00	
Mitigalion/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%) Adjustm	ent	8691	0.00	0.00	0,00	0,00	0.00	
Pass-Through Revenues From Local Source	es	8697	0.00	0.00	0.00	0.00	0.00	
All Other Local Revenue		8699	164,737.79	164,737,79	121,825.54	153,390,30	(11,347.49)	
uition		8710	0.00	0.00	0.00	0.00	0.00	
NI 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	
From County Offices	6500	8792	0,00		0.00	0.00	0,00	
From JPAs	6500	8793	0.00	0,00	0.00	0.00	0,00	
ROC/P Transfers From Districts or Charter Schools	6360	8791	0,00	0.00	0.00	0.00	0.00	
From County Offices	6360	8792	0,00		04001	0.00	0.00	
From JPAs	6360	8793	0.00		0.00	0.00	0.00	
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00		0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	2000	. WHAT	0.00	0.00	
From JPAs	All Other	8793	0.00				0.00	
All Other Transfers In from All Others	, a outer	8799	0.00				0.00	
OTAL, OTHER LOCAL REVENUE		0100	305,351.75		144,142,35		(11,347.49)	
			,					

			Daniel A		D	b.u.	
Description Resource Code	Object es Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/I (F)
CERTIFICATED SALARIES		***		31.7	1=2		1
Carliff and a Translation Coultry							
Certificated Teachers' Salaries	1100	7,170,282,55	7,170,282,55	1,925,836.26	7,979,820.34	(809,537.79)	-11,39
Certificated Pupil Support Salaries	1200	1,004,710,90	1,004,710,90	280,869,79	1,250,594.34	(245,883.44)	-24.5%
Certificated Supervisors' and Administrators' Salaries	1300	1,247,108.03	1,247,108,03	419,135.72	1,190,108,07	56,999.96	4,6%
Other Certificated Salaries	1900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		9,423,101.48	9,423,101,48	2,625,841,77	10,421,522.75	(998,421,27)	-10,69
CLASSIFIED SALARIES					i		
Classified Instructional Salaries	2100	462,026.74	462,026,74	108,365.84	407,610,18	54,416.56	11,89
Classified Support Salaries	2200	1,253,033,62	1,253,033,62	323,574.72	1,271,911,51	(18,877.89)	-1.5%
Classified Supervisors' and Administrators' Salaries	2300	289,349,97	289,349.97	96,401.33	356,572.97	(67,223.00)	-23.2%
Clerical, Technical and Office Salaries	2400	623,326.37	623,326.37	177,879.26	579,564.71	43,761.66	7,0%
Other Classified Salaries	2900	225,448,40	225,448.40	47,702.74	221,817,79	3,630.61	1.69
TOTAL, CLASSIFIED SALARIES		2,853,185,10	2,853,185.10	753,923,89	2,837,477,16	15,707.94	0.69
EMPLOYEE BENEFITS							
STRS	3101-3102	2,022,206.86	2,022,206,86	419,504,67	2 200 451 42	(470.044.00)	0.00
PERS	3201-3202	558,626,99	558,626,99	152,760.84	2,200,451,12	(178,244,26)	-8.89
OASDI/Medicare/Alternative	3301-3302	342,782.74	342,782.74	89,225.76	580,554.88 367,236,72	(21,927.89)	-3,99
Health and Welfare Benefits	3401-3402	1,688,958.04	1,688,958.04	460,449.17		(24,453.98)	-7.19
Unemployment Insurance	3501-3502	9,861.23	9,861.23		1,680,223,03	8,735.01	0.5%
Workers' Compensation	3601-3602	148,833.83	148.833.83	1,689.53	7,684,20	2,177.03	22.19
OPEB, Allocated	3701-3702	200,000.00	200,000.00	35,488.11	158,203,26	(9,369.43)	-6.39
OPEB, Active Employees	3751-3752	8,000.00	8,000.00	39,768.50	200,000.00	0.00	0 ~
Other Employee Benefits	3901-3902	1,000.00	1,000.00	0.00	8,000.00	0.00	L CO
TOTAL, EMPLOYEE BENEFITS	3301-3302	4,980,269.69	4,980,269,69	0.00	1,000.00	0,00	0.09
BOOKS AND SUPPLIES		4,300,203,03	4,960,269,69	1,198,886.58	5,203,353,21	(223,083.52)	-4.5%
Approved Textbooks and Core Curricula Materials	4400		2.120				
Books and Other Reference Materials	4100	53,165.80	53,165,80	89,536.17	75,807.67	(22,641.87)	-42,6%
Materials and Supplies	4200	19,364,71	19,364.71	4,950.00	27,548.51	(8,183.80)	-42,3%
Noncapitalized Equipment	4300	809.021.85	809,021.85	191,671,23	1,472,814.72	(663,792.87)	-82.0%
Food	4400	136,338,87	136,338.87	27,840,86	658,500.21	(522,161,34)	-383_0%
TOTAL, BOOKS AND SUPPLIES	4700	0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		1,017,891.23	1,017,891,23	313,998,26	2,234,671.11	(1,216,779.88)	-119.5%
Subagreements for Services	5100	0.00	0,00	0.00	0.00	0,00	0.0%
Travel and Conferences	5200	284,330,74	284,330.74	12,045.25	190,819.24	93,511.50	32.9%
Dues and Memberships	5300	25,953.16	25,953,16	36,457.59	36,010,13	(10,056,97)	-38.8%
Insurance	5400-5450	188,000,00	188,000,00	215,174,00	216,674.00	(28,674,00)	-15.3%
Operations and Housekeeping Services	5500	489,020.96	489,020.96	160,360.13	532,519,06	(43,498-10)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	322,909.00	322,909.00	70,191.29	325,218,11	(2,309,11)	-0.7%
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	656,608.02	656,608.02	282,231,23	1.125,080.65	(468,472.63)	-71.3%
Communications	5900	110,392.67	110,392.67	59,745.29	232,283.20	(121,890.53)	-110.4%
TOTAL SERVICES AND OTHER					( 10 (10) m m m m m m m	,	5- 170
OPERATING EXPENDITURES		2,077,214.55	2.077,214,55	836,204.78	2,658,604.39	(581,389.84)	-28

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

scription	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			10.1					
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	18,906.76	0.00	0,00	0,0
Books and Media for New School Libraries							0.00	0.0
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	306,000.00	306,000,00	0,00	838,000.00	(532,000,00)	-173,9
Equipment Replacement		6500	17,315.78	17,315,78	0.00	17,315.78	0,00	0.0
TOTAL, CAPITAL OUTLAY			323,315,78	323,315,78	18,906.76	855,315.78	(532,000,00)	-164
OTHER OUTGO (excluding Transfers of Indirec	ct Costs)							
Tuition Tuition for Instruction Under Interdistrict							2.00	0
Attendance Agreements		7110	0,00	0,00	0,00	0.00	0.00	0.
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0,
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0,00	0,00	0.00	0.00	0,00	0,
Payments to County Offices		7142	524,168.18	524,168.18	76,768.00	524,615.64	(447.46)	-0.
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	000	0,
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.
Special Education SELPA Transfers of Apportion								
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	217,698.02	217,698.02	110,096.88	217.698.02	0.00	0.
Other Debt Service - Principal		7439	265,000.00	265,000.00	276,060,12	272,553,10	(7,553.10)	-2.
TOTAL OTHER OUTGO (excluding Transfers o	f Indirect Costs)		1,006,866,20	1,006,866-20	462,925,00	1,014,866,76	(8,000.56)	-0
OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(7,964.00)	(7,964.00)	0.00	(51,398,00)	43,434.00	-545.
TOTAL, OTHER OUTGO - TRANSFERS OF INI	DIRECT COSTS		(7,964.00	(7,964.00)	0.00	(51,398.00)	43,434,00	-545.
TOTAL, EXPENDITURES			21,673,880.03	21,673,880.03	6,210,687,04	25,174,413,16	(3,500,533.13)	-16.2

Description Resour	Object	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/F (F,
INTERFUND TRANSFERS		100	101.	101	ID)	3-7	16.7
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	76/16/20
From: Bond Interest and	6312	0.00	0,00	0.00	0,00	0.00	0.09
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		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/				1,00	0,00	0.00	0.0 //
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interlund Transfers Out	7619	267,586.28	267,586,28	0.00	242,584.18	25,002.10	9.3%
(b) TOTAL, INTERFUND TRANSFERS OUT		267,586.28	267,586.28	0.00	242,584.18	25,002.10	9.3%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	o sensorar s						
Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0_00	0.00	0.00	0.0%
Other Sources						3,50	0.0%
Transfers from Funds of							
Lapsed/Reorganized LEAs	8965	0,00	0,00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates				1			
of Participation	8971	0.00	0,00	0,00	0,00	0.00	0.0%
Proceeds from Capital Leases	8972	300,000.00	300,000.00	0.00	300,000.00	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		300,000.00	300,000.00	0.00	300,000,00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00		
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES	1000	0.00	0.00	0.00	0.00	0,00	0.0%
CONTRIBUTIONS		0.00	0.00	0.00	0,00	0.00	0.0%
Contributions from Unrestricted Revenues	8980	0,00	0.00	0,00	0.00		
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES							
(a - b + c - d + e)		32,413.72	32,413.72	0.00	57,415.82	(25,002,10)	77.1%

# Gustine Unified Merced County

# First Interim General Fund Exhibit: Restricted Balance Detail

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		2020-21
Resource	Description	Projected Year Totals
6300	Lottery: Instructional Materials	530,214.95
7311	Classified School Employee Professional De	14,556.02
9010	Other Restricted Local	44,769.79
Total, Restricted I	Balance	589,540.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date {C}	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0,00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0_00	0_00	6,195_00	6,195_00	Nev
3) Other State Revenue		8300-8599	0.00	0.00	28,135,60	177,096,65	177,096.65	Nev
4) Other Local Revenue		8600-8799	0.00	0.00	26.28	0,00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	28,161.88	183,291.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0,00	0.00	28,887,00	172,185,89	(172,185.89)	Nev
2) Classified Salaries		2000-2999	0,00	0.00	2,233,65	17,940.00	(17,940.00)	Nev
3) Employee Benefits		3000-3999	0.00	0,00	6,749.98	21,453.69	(21,453.69)	Nev
4) Books and Supplies		4000-4999	0,00	0.00	17,072.69	52,811.19	(52,811,19)	Ne
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,736.88	5,438,88	(5,438.88)	Nes
6) Capital Outlay		6000-6999	0_00	0_00	0.00	0.00	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	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0,00	8,434.00	(8,434.00)	Ne
9) TOTAL_EXPENDITURES			0.00	0.00	56,680,20	278,263.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0,00	(28,518.32)	(94,972.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0_00	94,602,28	94,602.28	Ne
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	0.09
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	94 602.28		

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Description	Resource Codes Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colun B & L (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(28.518,32)	(369.72)	1 1 1 1 1 1 1 1 1	-
F. FUND BALANCE, RESERVES				120,070,027	1,003,72)		
Beginning Fund Balance     As of July 1 - Unaudited							
	9791	0.00	369.72	7/2 × 7/2 × 1/2 +	369.72	0.00	0.0
b) Audit Adjustments	9793	0_00	0.00	10.70	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0,00	369.72		369,72		
d) Other Restatements	9795	0,00	0.00		0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)	-	0,00	369.72		369.72		
2) Ending Balance, June 30 (E + F1e)	-	0.00	369.72		0_00		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00	1157 8	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 c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00	Entertain Francisco	0.00		
Olher Commitments d) Assigned	9760	0.00	0.00		0.00		
Olher Assignments	9780	0.00	369,72	and the	0.00		
e) Unassigned/Unappropriated					W/0 1-		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

	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)
CFF SOURCES								
.CFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0,00	0.00	0.00	0.00	0,
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	- 0,
TOTAL, LCFF SOURCES			0.00	0,00	0.00	0.00	0,00	0
EDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0,00	0.00	0,00	0.00	
Pass-Through Revenues From Federal Sources		6287	0.00	0.00	0.00	0,00	0,00	
Career and Technical Education	3500-3599	8290	0,00	0,00	0.00	0.00	0,00	
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	6,195.00	6 195,00	
TOTAL, FEDERAL REVENUE			0.00	0.00	0,00	6,195.00	6,195,00	
OTHER STATE REVENUE								
Olher Slate Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0,00	0.00	0.00	0,00	
All Other State Apportionments - Prior Years		8319	0.00	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	
Adult Education Program	6391	8590	0,00	0,00	28,135.60	177_096.65	177,096,65	
All Other State Revenue	All Other	8590	0_00	0.00	0.00	0.00	0,00	
TOTAL, OTHER STATE REVENUE			0.00	0.00	28,135.60	177,096.65	177,096.65	
THER LOCAL REVENUE								
/ 'Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	0,00	0.00	0.00	0_00	0.00	
Interest		8660	0.00	0.00	26.28	0.00	0.00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.00	0.00	0.00	
Fees and Contracts		0674	0.00	0.00	0.00	0.00	000	
Adult Education Fees		8671			0.00		0.00	
Interagency Services		8677	0,00	0,00	0.00	0,00	0.00	
Other Local Revenue				0.00	0.00	0.00	0.00	
All Other Local Revenue		8699	0,00	0.00	0,00		0.00	
Tuilion		8710	0,00	0.00	0.00		0.00	
TOTAL, OTHER LOCAL REVENUE	_		0.00		26,28 28,161,88	0.00 183,291,65	0.00	

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Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (G)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & I (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	0.00	0.00	0.00	65,905,89	(65,905.89)	Nev
Certificated Pupil Support Salaries	1200	0.00	0.00	0,00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0,00	0.00	28,887.00	106,280.00	(106,280,00)	Nev
Olher Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	28,887.00	172,185.89	(172,185.89)	New
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	2,233,65	17,940.00	(17,940.00)	New
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	2,233.65	17,940.00	(17,940.00)	New
EMPLOYEE BENEFITS							
STRS	3101-3102	0,00	0.00	4,665,24	17,154.00	(17_154_00)	New
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	533.32	2,114.00	(2,114.00)	New
Health and Welfare Benefits	3401-3402	0.00	0.00	1,209.09	1,209.28	(1,209.28)	New
Unemployment Insurance	3501-3502	0.00	0.00	15,54	57,41	(57,41)	New
Workers' Compensation	3601-3602	0.00	0.00	326.79	919.00	(919.00)	N-
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	0.0%
Olher Employee Benefils	3901-3902	0,00	0.00	0.00	0,00	0,00	0_0%
TOTAL EMPLOYEE BENEFITS		0.00	0.00	6,749.98	21,453.69	(21,453.69)	New
BOOKS AND SUPPLIES						112	
Approved Textbooks and Core Curricula Materials	4100	0.00	0,00	9.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0,00	7,996.00	16,000.00	(16,000,00)	New
Materials and Supplies	4300	0.00	0.00	2,286.32	29.911.19	(29,911.19)	New
Noncapitalized Equipment	4400	0.00	0,00	6,790.37	6,900.00	(6,900.00)	New
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	17.072.69	52,811.19	(52.811.19)	New

Description Resource	Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0,00	0.00	0,0
Travel and Conferences	5200	0.00	0.00	0.00	4,238,88	(4,238,88)	No.
Dues and Memberships	5300	0,00	0.00	0.00	0.00	0.00	0.0
Insurance	5400-5450	0,00	0.00	0.00	0.00	0,00	0,0
Operations and Housekeeping Services	5500	0,00	0.00	0.00	0,00	0.00	D,
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0,00	0.00	1,626.06	1,200,00	(1,200.00)	1
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	Ö
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	
Communications	5900	0,00	0,00	110.82	0.00	0_00	- 0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	1,736,88	5,438,88	(5,438.88)	
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0,00	0.00	0.00	-
Land Improvements	6170	0.00	0,00	0.00	0.00	0.00	-
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0,00	
Equipmenl	6400	0.00	0.00	0,00	0_00	0.00	
Equipment Replacement	6500	0.00	0.00	0,00	0.00	0.00	-
TOTAL, CAPITAL OUTLAY		0,00	0.00	0.00	0_00	0.00	-
Tuition, Excess Costs, and/or Deficit Payments							
Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0,00	
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0,00	-
Payments to JPAs	7143	0.00	0.00	0.00	0,00	0,00	-
Other Transfers Out							
Transfers of Pass-Through Revenues	7211	0,00	0.00	0,00	0.00	0.00	
To Districts or Charter Schools	7211	0.00		0.00		0.00	
To County Offices		0.00	0.00	0.00		0.00	
To JPAs	7213	0.00	0,00	0.00	0.00		
Debl Service	7400	0.00	0,00	0:00	0.00	0.00	1
Debt Service - Interest	7438					0.00	
Other Debt Service - Principal	7439	0.00				0,00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0,00	0.00	0.00	0,00	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00				(8,434,00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	8_434_00	(8,434.00	D
TOTAL, EXPENDITURES		0.00	0.00	56,680-20	278,263.65		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & L (F)
INTERFUND TRANSFERS								
NITERIAL TRANSPORT								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0,00	0.00	0,00	94,602,28	94,602.28	Ne
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	94,602.28	94,602.28	Ne
INTERFUND TRANSFERS OUT								
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	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								
SOURCES								
Olher 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	0,00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		B979	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.
CONTRIBUTIONS		_	490 x = 10					
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	
			3.00	0.00	0.00	0.00	0,00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	94,602,28		

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	B100-8299	964_004_00	964,004.00	60,874.86	964,004.00	0,00	0.0%
3) Other State Revenue	8300-8599	78,000.00	78,000.00	4,024_96	78,000.00	0.00	0.0%
4) Olher Local Revenue	8600-8799	27,500.00	27,500.00	737,51	27 500 00	0.00	0.0%
5) TOTAL, REVENUES		1,069,504,00	1,069,504.00	65,637,33	1,069,504.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	397,003.60	397,003,60	95,389,16	385,638,60	11,365,00	2.9%
3) Employee Benefits	3000-3999	184,394.90	184,394.90	42,098.25	160,759.90	23,635.00	12,8%
4) Books and Supplies	4000-4999	474,141.99	474,141,99	49,297,67	474,141.99	0.00	0,0%
5) Services and Other Operating Expenditures	5000-5999	118,952,85	118,952.85	15,846,24	118,952.85	0.00	-0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0,00	0.00	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	7,964.00	7,964.00	0.00	42,964_00	(35,000,00)	-439.5%
9) TOTAL, EXPENDITURES		1,182,457,34	1,182,457.34	202,631,32	1,182,457.34		- 7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(112,953.34	(112,953.34)	(136,993.99)	(112,953,34)		
D, OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	149,980,28	149,980.28	0.00	14,850,75	(135,129,53)	-90.1%
b) Transfers Out	7600-7629	0.00	0.00	0_00	0_00	0.00	0,0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0,00	0.00	0.00	0.00	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES		149,980,28	149,980.28	0,00	14,850,75		

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Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & L (F)
E. NET INGREASE (DECREASE) IN FUND			4				
BALANCE (C + D4)  F. FUND BALANCE, RESERVES		37,026,94	37,026,94	(136,993.99)	(98,102.59)		11-11-6
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	264_800_16		264,800,16	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)		0.00	264,800,16		264,800,16		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		0.00	264,800,16		264,800.16		
2) Ending Balance, June 30 (E + F1e)		37,026.94	301,827,10		166,697,57		
Components of Ending Fund Balance a) Nonspendable				" since "			
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 c) Committed	9740	37,026,94	135,129.53		0.00		
Stabilization Arrangements	9750	0,00	0,00		0.00		
Olher Commilments d) Assigned	9760	0.00	0.00		0.00		
Olher Assignments	9780	0.00	166,697.57		166,697.57		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0,00		
Unassigned/Unapprepriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	964,004,00	964,004.00	50,874.86	964,004.00	0.00	0.0
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			964,004.00	964,004.00	60,874.86	964,004.00	0.00	0.0
OTHER STATE REVENUE							1	
Child Nutrition Programs		8520	78,000.00	78,000.00	4,024.96	78,000.00	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			78,000.00	78,000,00	4,024.95	78,000.00	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	25,000.00	25,000.00	0:00	25,000.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	1,000.00	1,000.00	737.51	1,000.00	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.
Other Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	0.00	1,500,00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			27,500.00	27,500.00	737.51	27,500.00	0.00	0.
OTAL REVENUES			1,059,504,00	1,069,504,00	65,637.33	1,069,504,00		i to

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Description R	esource Codes <u>Object Cod</u> e	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & I (F)
CERTIFICATED SALARIES							
Certificated Supervisors' and Administrators' Salaries	1300	0.00					
Other Certificated Salaries		0,00	0.00	0,00	0.00	0.00	0.0%
TOTAL_CERTIFICATED SALARIES	1900	0,00	0.00	0,00	0.00	0.00	0.0%
CLASSIFIED SALARIES		0.00	0,00	0,00	0.00	0.00	0.0%
		ľ					
Classified Support Salaries	2200	397,003,60	397,003.60	95,389.16	385,638.60	11,365,00	2,9%
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		397,003.60	397,003.60	95,389,16	385,638.60	11,365.00	2.9%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	79,861.00	79,861.00	16,593.46	63,226.00	16,635.00	20.8%
OASDI/Medicare/Alternative	3301-3302	29,772.43	29,772.43	7,080.95	29,772.43	0.00	0.0%
Health and Welfare Benefits	3401-3402	70,257.00	70,257.00	17,374.50	63,257.00	7,000.00	10.0%
Unemployment Insurance	3501-3502	193,84	193.84	47.70	193.84	0.00	0.0%
Workers' Compensation	3601-3602	4,310,63	4,310,63	1,001.64	4,310.63	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, EMPLOYEE BENEFITS		184,394.90	184,394.90	42,098,25	160,759,90	23,635,00	12,
BOOKS AND SUPPLIES						- 1	1
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	45,376.23	45,376.23	9,327.33	45,376.23	0.00	0.0%
Noncapitalized Equipment	4400	10,000,00	10,000,00	0.00	10,000,00	0.00	0.0%
Food	4700	418,765.76	418,765,76	39,970.34	418,765.76	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		474.141.99	474 141 99	49.297.67	474,141_99	0.00	0.0%

Description Resource Co	de≤ 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)
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	200.00	200,00	0.00	200,00	0.00	0.0%
Dues and Memberships	5300	2,100,00	2,100.00	0_00	2,100.00	0.00	0.0%
Insurance	5400-5450	0_00	0.00	0.00	0,00	0.00	0.0%
Operations and Housekeeping Services	5500	0,00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	9,300.00	9,300.00	0.00	9,300.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0,00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0.00	0.00	0.00	0,09
Professional/Consulting Services and Operating Expenditures	5800	107,352,85	107,352,85	15,846,24	107,352,85	0.00	0.0%
Communications	5900	0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		118,952.85	118,952.85	15,846,24	118,952,85	0.00	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0_00	0.00	0,0%
Equipment	6400	0.00	0_00	0,00	0_00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0,00	0,00	0.00	0.00	0,00	0,09
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	0,00
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	7,964.00	7,964,00	0,00	42,964.00	(35,000.00)	-439.59
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7,964 00	7,964.00	0.00	42,964.00	(35,000.00)	-439.5
TOTAL, EXPENDITURES		1,182,457,34	1,182,457.34	202 631 32	1,182,457,34		

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Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colurr B & L (F)
INTERFUND TRANSFERS						1 11-50, 2	
INTERFUND TRANSFERS IN							
From: General Fund	8916	0.00	0,00	0 00	0.00	0.00	0_0%
Other Authorized Interfund Transfers In	8919	149,980.28	149,980.28	0.00	14,850.75	(135,129.53)	-90.1%
(a) TOTAL, INTERFUND TRANSFERS IN		149,980.28	149 980 28	0.00	14,850,75	(135,129.53)	-90,1%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0,00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
sources							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs 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							
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
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)		149,980 28	149,980.28	0.00	14,850 75		

Description Res	ource 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	0.09
3) Other State Revenue	8300-8599	0,00	0.00	0.00	0.00	0.00	0,09
4) Other Local Revenue	8600-8799	1,500,00	1,500.00	212_38	1,500,00	0.00	0.09
5) TOTAL, REVENUES		1,500,00	1,500.00	212,38	1,500.00		1 N Y
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0.00	0.00	0.05
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0,09
4) Books and Supplies	4000-4999	12,000.00	12,000.00	0.00	12,000,00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	15,000.00	15,000_00	0,00	15,000.00	0.00	0.0
6) Capital Outlay	6000-6999	101,337.00	101,337.00	71,161,13	149,288.00	(47,951.00)	-47,39
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 Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		128,337.00	128,337,00	71,161.13	176 288 00		
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(126,837,00)	(126,837.00)	(70,948,75)	(174,788,00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	68,021.00	68,021.00	0.00	83,546,15	15,525,15	22,8
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	0.04
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		68,021,00	68,021.00	0.00	83,546.15		

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Description	Resource Codes Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colun B & L (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							8,15,1
		(58,816,00)	(58,816.00)	(70,948.75)	(91,241,85)		
F. FUND BALANCE, RESERVES				v Pr 7.20			
1) Beginning Fund Balance				210			
a) As of July 1 - Unaudited	9791	0,00	91,241.85		91,241.85	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00		0.00	0,00	0,0
c) As of July 1 - Audited (F1a + F1b)		0.00	91,241,85		91,241.85		-041
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		0.00	91,241,85		91_241_85		
2) Ending Balance, June 30 (E + F1e)		(58,816.00)	32,425.85		0.00		
Components of Ending Fund Balance				100			
Nonspendable     Revolving Cash	9711	0.00	0.00				
Slores	9712		DOM:		0.00		
	T I	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	0.00	0,00		0.00		
Stabilization Arrangements	9750	0.00	0,00		0.00		
Other Commitments d) Assigned	9760	0,00	0.00	131 111	0.00		
Other Assignments	9780	0.00	32,425.85	THE TYLE	0.00		
e) Unassigned/Unappropriated				The state of the s			
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	(58,816,00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES			,		111-2			
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	0,0
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.00	0.00	0.00	0.0
OTHER 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
Interest		8660	1,500.00	1,500.00	212.38	1,500.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.00	0.00	0,00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0,00	0,0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, OTHER LOCAL REVENUE			1,500,00	1,500.00	212,38	1,500.00	0.00	0.0
TOTAL_REVENUES			1,500,00	1,500,00	212,38	1,500-00		

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Description		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Colun B & L
	Resource Codes Object Code	:s (A)	(B)	(C)	(D)	(E)	(F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0,00	0,00	0,00	0.00	0.00	0.000
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			0.0%
EMPLOYEE BENEFITS			0,00	0.00	0,00	0.00	0.0%
STRS	3101-3102	0.00	0,00	0.00	0.00	0.00	0.000
PERS	3201-3202	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	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0,00	0,00	0,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0,00		0,00	0.00	0.00	0,0%
BOOKS AND SUPPLIES		0,00	0.00	0.00	0,00	0.00	0.0%
Basks and Other B. C							
Books and Other Reference Materials	4200	0.00	0,00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	12,000.00	12,000.00	0.00	12,000.00	0.00	0,0%
Noncapilalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		12,000.00	12,000.00	0.00	12,000.00	0,00	0.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0,00	0,00	0,00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	15,000.00	15,000.00	0,00	15,000.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	9.00	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		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE		15,000,00	15,000.00	0.00	0.00	0,00	0.0%
CAPITAL OUTLAY		10,000,00	13,000.00	0.00	15,000,00	0,00	0.0%
Land Improvements	6170	13,769,00	13,769.00	64 720 00	54 700 00		
Buildings and Improvements of Buildings	6200	87,568,00		61,720,00	61,720,00	(47,951.00)	-348.3%
Equipment	6400	0.00	87,568.00	9,441,13	87,568.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	0300	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		101,337,00	101,337.00	71,161.13	149,288.00	(47,951.00)	-47_3%
Debt Service							
Debt Service - Interest	7400						
Other Debt Service - Principal	7438	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	7439	0,00	0 00	0.00	0,00	0.00	0.0%
	)- -	0_00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES		128,337,00	128,337.00	71 161 13	176,288.00		

Jescription	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)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	68,021.00	68,021,00	0.00	83,546,15	15,525.15	22.8
(a) TOTAL, INTERFUND TRANSFERS IN			68,021,00	68,021.00	0_00	83,546,15	15,525.15	22.8
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	0.05
THER 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	000	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
NTRIBUTIONS								
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	D; D
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			68,021:00	68,021,00	0.00	83,546,15		-

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		يستايا الما					
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0,00	0.00	0_00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0,00	0.00	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	2,032.55	0.00	0.00	0.09
5) TOTAL REVENUES		0.00	0.00	2,032.55	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.60	0.00	0.01
2) Classified Salaries	2000-2999	0.00	0.00	0,00	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0_00	0.00	0.0
4) Books and Supplies	4000-4999	0,00	0.00	550.02	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	23,785.88	23,785.88	9,126,01	23,785,88	0.00	0.01
6) Capital Outlay	6000-6999	232,033.41	232,033.41	841,924.06	232,033,41	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		255,619.29	255,819,29	851,600.09	255,819,29	VII te	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(255,819,29)	(255,819.29)	(849,567,54)	(255,819,29)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers. a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0,0
Other Sources/Uses    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 Godes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(255,819.29)	(255,819,29)	(849.567.54)	(255,819,29)		dru v
F. FUND BALANCE, RESERVES						7		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	712,990.53		712,990.53	0.00	0.09
b) Audit Adjustments		9793	0.00	0,00	6 m	0.00	0.00	0_0%
c) As of July 1 - Audited (F1a + F1b)			0.00	712,990,53		712,990.53		
d) Other Restatements		9795	0,00	0.00	STATE OF STATE	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	712,990.53		712,990.53		
2) Ending Balance, June 30 (E + F1e)			(255,819.29)	457,171.24		457,171.24		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	2.00				
				0.00	Star one of	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	E E YOU	0,00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00	The Care All	0.00		
c) Committee								
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	457,171.24		457,171,24		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(255,819.29)	0.00	3	0.00		

Description R	esource 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)
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0,00	0.00	0.00
All Other Federal Revenue	8290	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0.00	0.00	0,00	0.00	0.0
Olher Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0.00	0.08
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	0.05
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies	2045	0,00	0.00	0.00	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	0.0
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	4.0
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0,00	0.00	0.00	0.0
Other	B622	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	9.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0:00	0.00	0.00	0.00	0.0
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals	8650	0,00	0.00	0.00	0.00	0,00	0.0
Interest	8660	0,00	0.00	2,032.55	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0,00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0,00	0.00	0,00	0.0
All Other Transfers In from All Others	8799	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	2,032.55	0.00	0.00	0.0
TOTAL, REVENUES		0.00	0.00	2,032.55	0.00		

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Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columr B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0,00	0_00	0,00	0.00	0,00	0,0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0,00	0,00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0_00	0,00	0,00	0.00	0,0%
Olher Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0,00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0,00	0.00	0.0%
PERS	3201-3202	0.00	0_00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0,00	0.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0,0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS		0.00	0.00	0.00	0,00	0.00	0.0%
BOOKS AND SUPPLIES			AND SUBJECT	mikāji ši, j		0,00	0.07
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	550.02	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0,00	0.00	0,00	0.00	0104
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	550.02			0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	550.02	0.00	0.00	0.0%
Subagreements for Services	5100	0_00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0,00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and					3.44	0.00	0.078
Operaling Expenditures	5800	23,785.88	23,785.88	9_126_01	23,785.88	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	23,785.88	23,785.88	9 126 01	23,785.88	0.00	0.0%

Description R	Resource Codes (	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0,00	0.00	0.09
Land Improvements		6170	0_00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	185,302.71	185,302.71	839,991.26	185,302,71	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	0.03
Equipment		6400	0.00	0.00	0.00	0_00	0.00	0.0
Equipment Replacement		6500	46,730.70	46,730.70	1,932.80	46,730.70	0.00	0.0
TOTAL, CAPITAL OUTLAY			232,033,41	232,033,41	841,924.06	232,033.41	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Olher Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0,0
Debt Service					neg.			
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	0.0
		7439	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal  TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	nete)	7400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding transfers of moneci of	valaj		0.00					
TOTAL EXPENDITURES			255,819.29	255,819.29	851,600.09	255,819.29		

Description	Resource Codes Object Co	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							
INTERFUND TRANSFERS IN							
Olher 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					8.		
To: State School Building Fund/ Counly School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0,00	0.00		
(b) TOTAL, INTERFUND TRANSFERS OUT						0.00	0.0%
OTHER SOURCES/USES		0.00	0,00	0,00	0.00	0_00	0.0%
SOURCES				N.			
Proceeds Proceeds from Sale of Bonds	8951	0.00	0.00	0_00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets	8953	0,00	0.00	0.00	0.00	0.00	0.0%
Olher Sources County School Building Aid	8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8979	0.00	0.00				0.0%
(c) TOTAL, SOURCES	03/3			0.00	0.00	0,00	0,0
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					0.00	0,00	0,0,0
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0,00	0.00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0,00	0.00	0.00	0.00		

Description Re	source 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 4 6	FIL.		
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
4) Other Local Revenue	8600-8799	24,000.00	24,000.00	21,106,03	24,000,00	0.00	0,09
5) TOTAL, REVENUES		24,000,00	24,000,00	21,106,03	24,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0,00	0_00	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0_00	0_00	0_00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0_00	0,00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	14,000,00	14,000.00	6,306,94	14,000.00	0.00	0.0
6) Capital Outlay	6000-6999	10,000,00	10,000.00	0.00	10,000.00	0.00	0,0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		24,000.00	24,000.00	6,306.94	24,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	14,799,09	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0,00	0.00
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	10	

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 Calumn B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	14,799,09	0.00		
F. FUND BALANCE, RESERVES			7.00		0,00		
1) Beginning Fund Balance				1 11 21			
a) As of July 1 - Unaudited	9791	0.00	384,665,76	The T	384,665,76	0.00	0.0%
b) Audit Adjuslments	9793	0.00	0.00	V	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		0.00	384,665.76		384,665.76	, 110-7-110-	
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	384,665.76		384,665.76		
2) Ending Balance, June 30 (E + F1e)		0.00	384,665.76		384,665.76		
Components of Ending Fund Balance							
a) Nonspendable Revolving Cash	9711	0.00	0.00	10000	0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
Ail Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed	9740	20,000,00	37,699.75		37,699,75		
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	346,966.01		345,966.01		
Reserve for Economic Uncertainties	9789	0.00	0.00	Ho. 1 4 3 1	0.00		
Unassigned/Unappropriated Amount	9790	(20,000.00)	0.00		0.00		

Sescription F	Resource Codes Object Co	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)
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	0004	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	8621			0.00	0.00	0.00	0.0%
Olher	8622	0.00	0.00	0.00	0,00	0.00	0.02
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	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	24,000.00	24,000.00	1,360,13	24,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Mitigation/Developer Fees	8681	0.00	0.00	19,745.90	0.00	0.00	0.0%
Other Local Revenue							
All Olher 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		24,000.00	24,000.00	21,106.03	24,000.00	0.00	0.09
TOTAL, REVENUES		24,000.00	24,000.00	21 106 03	24,000.00		-

<u>Description</u> R	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
Other Certificated Salaries	1900	0.00	0.00				750000
TOTAL, CERTIFICATED SALARIES	1900		0.00	0.00	0.00	0.00	0.03
CLASSIFIED SALARIES		0,00	0,00	0,00	0.00	0.00	0.03
San Table San Ta							
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	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0,00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0,00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	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	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							
			1 T				
Approved Textbooks and Core Curricula Materials	4100	0.00	6.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0,00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0_00	0,00	0,0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0,00	0.00	0_00	0,00	0.0%
Travel and Conferences	5200	0.00	0,00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0_00	0,00	0_0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0,00	0.00	0,00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	14,000.00	14,000.00	6 306 94	14,000.00	0_00	0.0%
Communications	5900	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE		14_000.00	14,000.00	6,306,94	14,000,00	0.00	0.0%

24 73619 0000000 Form 25I

Description Res	ource Codes Object Cod	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)
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	10,000.00	10,000,00	0,00	10_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	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		10,000.00	10,000,00	0.00	10,000.00	0.00	0.09
OTHER 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	0.0
Debt Service							
Debt Service - Interest	7438	0,00	0_00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0,00	0_00	0_00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	3)	0.00	0_00	0,00	0.00	0.00	0.0
TOTAL, EXPENDITURES		24,000,00	24,000.00	6,306,94	24,000,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (日)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS						-		
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0,00	0.00	0.0%
Olher Authorized Interfund Transfers Out		7619	0_00	0.00	0,00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
sources								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	. 0.00	0.0%
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%
(e) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0,00	0.0
USES				0,00	0.00	0.00	0,00	9.9
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				High The				
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0,00	7	

Gustine Unified Merced County

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

24 73619 0000000 Form 25l

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	37,699.75
Total, Restrict	ed Balance	37,699.75

Description	Resource Codes Object Codes	Orlginal 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	2.89	0.00	0,00	0.0%
5) TOTAL REVENUES		0.00	0.00	2,89	0.00		
3. EXPENDITURES				1	1 100		
1) Certificated Salaries	1000~1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0,00	0,00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0,00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0,00	0.00	0.00	0,00	0.0%
6) Capital Oullay	6000-6999	0.00	0.00	0,00	0.00	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 Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0,00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	2.89	0.00		
D. OTHER FINANCING SOURCES/USES							
I) Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0,00	0.00	0.00	0,00	0.00	0.09
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	0.09
3) Contributions	8980-8999	0.00	0.00	0,00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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Description	Resource Codes Object Code	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	2,89	0.00		
F. FUND BALANCE, RESERVES					5.00		
1) Beginning Fund Bałance					N.		
a) As of July 1 - Unaudiled	9791	0.00	841.01		841_01	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)		0.00	841.01		841.01		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		0.00	841.01		841.01		
2) Ending Balance, June 30 (E + F1e)		0.00	841.01		841.01		
Components of Ending Fund Balance a) Nonspendable							
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	le v i e ni	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	841.01		841.01		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EDERAL REVENUE							
All Other Federal Revenue	8290	0.00	0.00	0_00	0.00	0.00	0.0
TOTAL FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0_09
THER STATE REVENUE							
School Facilities Apportionments	8545	0.00	0,00	0.00	0,00	0_00	0.0
Pass-Through Revenues from State Sources	8587	0.00	0.00	0,00	0.00	0.00	0.0
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0_0
OTHER LOCAL REVENUE							
Sales Sale of Equipment/Supplies	8631	0,00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0,00	0.0
Interest	8660	0.00	0.00	2.89	0.00	0,00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0,00	0.0
Olher Local Revenue							
All Other Local Revenue	8699	0.00	0,00	0.00	0.00	0.00	0,0
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	2,89	0.00	0.00	0.0
TOTAL, REVENUES		0.00	0.00	2.89	0.00		

### 2020-21 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

24 73619 0000000 Form 35l

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			197722				
Classified Support Solories							
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  EMPLOYEE BENEFITS		0,00	0_00	0.00	0,00	0.00	0.0%
STRS	3101-3102	0.00	0.00	0.00			
PERS	3201-3202	0.00			0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0,00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0,0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602			0,00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0,00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0,00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	3501-3902	0.00	0.00	0.00	0,00	0.00	0,0%
BOOKS AND SUPPLIES		= 341 1111	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0,00	0.00	0,00	9.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0,00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0,00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	0.00	0,00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0,00	0.00	0.00	0.00	0,00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	00.0	0,00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	IRES	0.00	0.00	0.00	0.00	0.00	0.0%

) Description Res	source 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)
CAPITAL OUTLAY			THE PARTY OF THE P		2.		
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0_00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0,00	0.00	0.00	0,00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0_00	0,00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0,00	0.00	0,00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Olher Transfers Out							
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0,00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0,0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ils)	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_EXPENDITURES		0.00	0.00	0,00	0.00		

### 2020-21 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

24 73619 0000000 Form 35I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00			140.0		
OTHER SOURCES/USES			0.00	0,00	0.00	0.00	0.00	0.0%
SOURCES								
Proceeds		1						
Proceeds from Disposal of Capital Assets		8953	0.00	0_00	0.00	0,00	0.00	0.0%
Other Sources					1			
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 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	0.05
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	0,0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0,00	0.00	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0,007	0.070

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES	1,000						
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,
4) Other Local Revenue	8600-8799	2,000.00	2,000.00	1,144,95	2,000.00	0.00	+ O.
5) TOTAL, REVENUES		2,000.00	2,000.00	1,144,95	2,000.00		
3. EXPENDITURES					1 1 12 2		
1) Cerlificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.06	0.
3) Employee Benefits	3000-3999	0,00	0.00	0.00	0.00	0.00	0,
4) Books and Supplies	4000-4999	0.00	0.00	0,00	0.00	0.00	0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.
6) Capital Outlay	6000-6999	0.00	0.00	0.00	23,200.00	(23,200,00)	1
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0
B) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0,00	0.00	0
9) TOTAL, EXPENDITURES		0.00	0,00	0,00	23,200,00	18 V	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,000.00	2,000.00	1,144,95	(21,200.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	49,585.00	49,585.00	0.00	49,585.00	0.00	0
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0 00	
2) Other Sources/Uses a) Sources	8930-8979	0,00	0.00	0,00	0.00	0.00	(
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	- 3
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES		49,585.00	49,585,00	0.00	49,585.00		

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Description	Résource 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)			51,585,00	51,585.00	1,144,95	28,385,00		
F, FUND BALANCE, RESERVES					1, 1, 1, 1, 1, 1, 1			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	333,190.82	The same of	333,190.82	0.00	0.09
b) Audil Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0,00	333,190.82		333,190.82		2.17.3
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	333,190.82	W 1 1 1 5 1	333,190.82		HITTIA
2) Ending Balance, June 30 (E + F1e)			51,585,00	384,775.82		361,575,82		
Components of Ending Fund Balance				5				
a) Nonspendable Revolving Cash			palarente de la		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	18		
-		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	1 3 5 5	0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00	a figure of	0.00		
b) Legally Restricted Balance		9740	0.00	31,644.90		8,444.90		
c) Committed					- W L-1	3,114.30		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						1		
Other Assignments e) Unassigned/Unappropriated		9780	51,585.00	353,130.92		353_130.92		
				2 1 1 1 1	C) - C - C - C - C - C - C - C - C - C -	= I I I I SSC 18 19 1		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PEDERAL REVENUE						1		
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	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.00
DTHER 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	0.00
All Other State Revenue	All Other	8590	0.00	0.00	0,00	0.00	0.00	0_0
TOTAL OTHER STATE REVENUE			0_00	0.00	0,00	0.00	0.00	-0.0
OTHER LOCAL REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	2,000.00	2,000.00	1,144_95	2,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investment	\$	8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0,00	0,00	0.00	0_00	0,00	0.0
All Other Transfers In from All Others		8799	0.00	0,00	0,00	0_00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000,00	1,144,95	2,000.00	0.00	0.0
OTAL REVENUES			2,000.00	2,000.00	1,144.95	2,000.00		

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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)
CLASSIFIED SALARIES					***		
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0,00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0_00	0.00	0.00	0.00	0,0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0,00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0,00	0.00	0.00	0.0%
Olher Employee Benefils	3901-3902	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0,00	0.00	0.0%
BOOKS AND SUPPLIES					0,00	0.00	0.0%
Books and Other Reference Materials	4200	0,00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.09
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		1		N.			
Subagreements for Services	5100	0.00	0.00	0.00	0,00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0.00	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures							
Communications	5800	0.00	0.00	0.00	0.00	6.00	0.0%
	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITU	RES	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resou	rce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0,00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0,00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0_00	0.00	0.00	0_0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0,00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	23,200,00	(23,200.00)	Ne
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	23,200,00	(23,200.00)	Ne
OTHER OUTGO (excluding Transfers of Indirect Costs)  Other Transfers Out							
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0,00	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.00	0,00	0,00	0,0
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0_00	0.00	0.00	0,00	0.0
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES		0.00	0,00	0.00	23,200.00		

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Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS			1400	•		450	
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	49,585.00	49,585.00	0.00	49,585.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		49,585.00	49,585 00	0.00	49,585,00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0,00	0.00	0.0%
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	D.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0_00	0.00	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0_00	0,00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Praceeds							
Proceeds from Disposal of Capital Assets	8953	0.00					
Other Sources	9953	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			
Long-Term Debt Proceeds	0303	0.00	0.00	0.00	0.00	0.00	0.0%
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							1 6
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)		49,585.00	49,585.00	0.00	49,585,00		

Gustine Unified Merced County

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

24 73619 0000000 Form 40l

Printed: 12/3/2020 9:40 AM

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	8,444.90
Total, Restricte	ed Balance	8,444.90

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Olher State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES					Dec 1		
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	9.00	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0,00	0.00	0.00	0.01
4) Books and Supplies	4000-4999	0.00	0.00	0,00	0.00	0.00	0.01
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0,00	0.00	0.05
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.05
7) Olher Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.01
8) Olher Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.05
9) TOTAL, EXPENDITURES		0.00	0.00	0,00	0,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0,00	0_00	0,00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
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		0.00	0.00	0.00	0.00		

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Description	Resource Codes Obje	ect 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)
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0,00	0.00	0.00	0.00	1 -1 15	
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	0.00	362,037,47	1.5	362,037,47	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)			0,00	362,037.47	1717-1 3	362 037.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	362,037,47		362,037,47		
2) Ending Balance, June 30 (E + F1e)			0,00	362,037.47		362,037.47		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00	1 34 -	0.00	- 4 10	
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00	River Leville	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	362,037.47		362,037.47		
Reserve for Economic Uncertainties		9789	0.00	0,00		0,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	- ''-	0.00		

***		(B)	(C)	(D)	(Col B & D) (E)	B & D (F)
8290	0.00	0.00	0.00	0,00	0.00	0.0
	0.00	0.00	0.00	0,00	0.00	0.09
	11.77					
8571	0.00	0.00	0.00	0.00	0.00	0.0
8572	0.00	0.00	0.00	0.00	0.00	0.0
	0.00	0.00	0.00	0.00	0.00	0,0
R611	0.00	0.00	0.00	0.00	0.00	0.0
						0.0
Ī	200					0.0
					2.0000	0.0
5014	0.00	0.00	0.00	0.00	1,440,441	
8629	0.00	0.00	0,00	0.00	0.00	0.0
8660	0.00	0.00	0.00	0.00	0.00	0.0
8662	0.00	0,00	0.00	0.00	0.00	0.0
8699	0.00	0.00	0.00	0.00	0.00	0.0
8799	0.00	0.00	0.00	0.00	0,00	0.0
	0.00	0.00	0.00	0.00	0.00	0.0
	0.00	0.00	0.00	0.00		1 0.1
7433	0.00	0.00	0.00	0,00	0.00	0.0
7434	0.00	0.00	0.00	0,00	0.00	0.0
7438	0.00	0.00	0.00	0.00	0,00	0.0
7439	0,00	0.00	0.00	0.00	0.00	0.0
losts)	0.00	0.00	0.00	0.00	0.00	0.0
			10084	0000		
	8611 8612 8613 8614 8629 8660 8662 8699 8799	8571 0.00 8572 0.00 0.00 8611 0.00 8612 0.00 8613 0.00 8614 0.00 8629 0.00 8660 0.00 8662 0.00 8699 0.00 8799 0.00 97433 0.00 7434 0.00 7438 0.00 7439 0.00	8571 0.00 0.00 8572 0.00 0.00 0.00 0.00 8611 0.00 0.00 8612 0.00 0.00 8613 0.00 0.00 8614 0.00 0.00 8629 0.00 0.00 8660 0.00 0.00 8662 0.00 0.00 8699 0.00 0.00 8799 0.00 0.00 0.00 0.00 7433 0.00 0.00 7434 0.00 0.00 7438 0.00 0.00	8571 0.00 0.00 0.00 0.00 8572 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	8571	8571 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.

24 73619 0000000 Form 51I

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				7,500		-5538/#	162	tia/
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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							9,90	0.0
To: General Fund		7614	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							3180	
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.00	0.00	0,00	0.0%
All Other Financing Sources		8979	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						33.7		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	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	G.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		

Printed: 12/3/2020 9 43 AM

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
		- tot-		***************************************	40-05-	
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)	1,754,82	1,754.82	1,754,82	1,754.82	0.00	0%
Total Basic Aid Choice/Court Ordered     Voluntary Pupil Transfer Regular ADA     Includes Opportunity Classes, Home &     Hospital, Special Day Class, Continuation     Education, Special Education NPS/LCI     and Extended Year, and Community Day     School (ADA not included in Line A1 above)	0.00	0.00	0.00	0,00	0,00	0%
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	0.00	0.00	0,00	0.00	0.00	0%
School (ADA not included in Line A1 above) 4. Total, District Regular ADA	0.00	0.00	0.00	0,00	0,00	
(Sum of Lines A1 through A3)	1,754.82	1,754.82	1,754.82	1,754,82	0.00	0%
5. District Funded County Program ADA		1				
a. County Community Schools	0.00	0.00	0.00	0.00	0,00	0%
<ul> <li>b. Special Education-Special Day Class</li> </ul>	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	09
d. Special Education Extended Year     e. Other County Operated Programs:         Opportunity Schools and Full Day         Opportunity Classes, Specialized Secondary         Schools	0.00	0,00	0.00	19,83	0.00	
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	19.83	19.83	19.83	19,83	0.00	09
(Sum of Line A4 and Line A5g)	1,774.65	1,774.65	1,774.65	1,774.65	0.00	09
7. Adults in Correctional Facilities 8. Charter School ADA (Enter Charter School ADA using	0,00	0,00	0.00	0.00	0.00	09

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
<ul> <li>b. Special Education-Special Day Class</li> </ul>	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
<ul> <li>d. Special Education Extended Year</li> </ul>	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:         Opportunity Schools and Full Day         Opportunity Classes, Specialized Secondary         Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA	3.00	3100	3.00	,,,,,		
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
. Charter School ADA		No. 1 Victor 1				LOVE FEBRUARY
(Enter Charter School ADA using				and the second		
Tab C. Charter School ADA)				3/4		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C, CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financia	al data in their Fu	nd 01, 09, or 62 t	ise this workshee	t to report ADA f	or those charter:	schools.
Charter schools reporting SACS financial data separatel	y from their autho	rizing LEAs in Fu	ind 01 or Fund 62	use this worksh	eet to report their	r ADA.
FUND 01: Charter School ADA corresponding to S.	ACS financial da	ta reported in F	und 01.			
I, Total Charter School Regular ADA	0,00	0.00	0.00	0.00	0.00	09
2. Charter School County Program Alternative	0,00	0.00	0.00	0.00	0.00	
Education ADA						
	0.00	0,00	0.00	0.00	0.00	0'
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0,00	0.00	
c. Probation Referred, On Probation or Parole,		0.00	0.00	0.00	0,00	00
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0,00	0,00	0.00	0.00	0,00	0
d. Total, Charter School County Program						
Alternative Education ADA		0.00	0.00		0.00	0
(Sum of Lines C2a through C2c)	0.00	0.00	0,00	0.00	0,00	
3. Charter School Funded County Program ADA				0.00	0.00	
a. County Community Schools	0.00	0,00	0.00	0.00	0.00	0
<ul> <li>b. Special Education-Special Day Class</li> </ul>	0.00	0,00	0.00	0.00	0,00	0
c, Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0
d. Special Education Extended Year	0.00	0,00	0.00	0.00	0.00	0
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools	0.00	0,00	0.00	0.00	0.00	C
f. Total, Charter School Funded County						
Program ADA	1					
(Sum of Lines C3a through C3e)	0.00	0,00	0.00	0.00	0.00	0
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0,00	0.00	0.00	0,00	0
FUND 09 or 62: Charter School ADA correspondin	g to SACS finan	cial data reporte	ed in Fund 09 or	Fund 62.		
					0,00	0
5. Total Charter School Regular ADA	0.00	0.00	0.00	0,00	0.00	0
6. Charter School County Program Alternative						
Education ADA		1	1 000	0.00	0.00	1
<ul> <li>a. County Group Home and Institution Pupils</li> </ul>	0.00		0.00	0.00	0.00	0
<ul> <li>b. Juvenile Halls, Homes, and Camps</li> </ul>	0.00	0.00	0.00	0.00	0.00	
<ul> <li>c. Probation Referred, On Probation or Parole,</li> </ul>						1
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0,00	0.00	0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0,00	0.00	0_00	
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00					-
b. Special Education-Special Day Class	0.00					
c. Special Education-NPS/LCI	0.00	0.00		0.00		
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	(
e. Other County Operated Programs:				T		
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools	0,00	0.00	0.00	0.00	0.00	(
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	
8. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C5, C6d, and C7f)	0,00	0.00	0.00	0.00	0.00	1
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						

		Projected Year	%		9/0	
		Totals	Change	2021-22	Change	2022-23
	Object	(Form 011)	(Cols C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years I and 2 in Columns C a	nd E;					
current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES	8010-8099	20,113,259 00	0.15%	20,142,884 00	0 24%	20,191,552.00
LCFF/Revenue Limit Sources     Federal Revenues	8100-8299	500 00	0 00%	500.00	0 00%	500 00
3 Other State Revenues	8300-8599	416,065.00	0.00%	416,065.00	0.00%	416,065.00
4 Other Local Revenues	8600-8799	247,364.75	0.00%	247,364.00	0 00%	247,364.00
5. Other Financing Sources						
a Transfers In	8900-8929	0.00	0.00%	0 00	0 00%	0 00
b. Other Sources	8930-8979	300,000 00	0.00%	300,000.00	0.00%	300,000 00
c. Contributions	8980-8999	(2,559,412.09)	7 46%	(2,750,294 00)	3.00%	(2,832,803.00)
6. Total (Sum lines A1 thru A5c)		18,517,776.66	-0.87%	18,356,519.00	-0.18%	18,322,678.00
B, EXPENDITURES AND OTHER FINANCING USES		12.00	E HOSPIES		The State of the	
1 Certificated Salaries	)		- L= M. 1 F.S.			
a. Base Salaries			F(1) 51 1 EXC	8,173,255.66		8,377,586 66
b. Step & Column Adjustment			4444	204,331,00	A Part of D	209,439.00
c Cost-of-Living Adjustment		12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	281			
		Out Library				
d Other Adjustments	1000 1000	8,173,255.66	2 50%	8_377_586_66	2 50%	8,587,025 66
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,173,233.00	2,30%	6,377,080,00	2.3078	0,507,025 00
2_ Classified Salaries						1 007 000 00
a Base Salaries				1,939,504.86		1,997,689 86
b. Step & Column Adjustment			DE HIS LIVE	58,185.00		59,930 00
c Cost-of-Living Adjustment						
d. Other Adjustments		William Services				
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,939,504.86	3.00%	1,997,689.86	3.00%	2,057,619.86
3. Employee Benefits	3000-3999	3,831,833.09	5 97%	4,060,773.00	-0.15%	4,054,693.00
4 Books and Supplies	4000-4999	477,556 67	-2.79%	464,220.00	0 00%	464,220.00
5. Services and Other Operating Expenditures	5000-5999	1,723,284.14	3 16%	1,777,740.00	3 05%	1,831,961.00
6 Capital Outlay	6000-6999	329,315.78	-0.60%	327,343.00	3 05%	337,327.00
	7100-7299, 7400-7499	710,251,12	0.00%	710,251.00	0.00%	710,251.00
7. Other Outgo (excluding Transfers of Indirect Costs)		(278,422.97)	3.16%	(287,221.00)		(295,981.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(270,422.91)	.1.1078	(207,221,00	5,0574	(275,701.00
Other Financing Uses     a. Transfers Out	7600-7629	242,584,18	10.31%	267,586.00	0.00%	267,586 00
	7630-7699	0.00	0 00%	201,300	0 00%	
b Other Uses	7030=7099	0.00	0 0078			
10 Other Adjustments (Explain in Section F below)		17,149,162.53	3 19%	17,695,968.52	1 80%	18,014,702.52
11. Total (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE		17,145,102.55	31770	17,0.0,700.00		
(Line A6 minus line B11)		1,368,614.13		660,550.48		307,975 48
D FUND BALANCE						
Net Beginning Fund Balance (Form 011, line F1e)		6,983,200.18		8,351,814.31		9,012,364.79
				9,012,364.79	10.00	9,320,340,27
2. Ending Fund Balance (Sum lines C and D1)		8,351,814.31		9,012,304 79		5,520,540,21
3. Components of Ending Fund Balance (Form 011)			5 S S			
a Nonspendable	9710-9719	0 00				
b. Restricted	9740	Print Colon La				
c Committed					A TON THE PARTY	
1 Stabilization Arrangements	9750	0.00			me in the man	
2 Other Commitments	9760	0.00				
d Assigned	9780	0.00	T-, 11, W-12		THE SALES	
e Unassigned/Unappropriated			E PILIT UIT			
Reserve for Economic Uncertainties	9789	0.00			3, 15 2	
2. Unassigned/Unappropriated	9790	8,351,814.31	Contract of	9,012;364 79		9,320,340,2
	7170	5,557,017,51				
f. Total Components of Ending Fund Balance		8,351,814.31	1 7 7 1	9_012_364 79	7 5	9,320,340.2
(Line D3f must agree with line D2)		0,221,814.31		2.012.304 79		**************************************

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2021-22 Projection (C)	% Change (Cols E-C/C) (D)	2022-23 Projection (E)
E AVAILABLE RESERVES						3-4/
1. General Fund						
a Stabilization Arrangements	9750	0.00	turio de la serio	0.00		0.00
b Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c_Unassigned/Unappropriated	9790	8,351,814.31		9,012,364.79		9,320,340,27
Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						and the state of t
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a Stabilization Arrangements	9750	0.00		1		
b. Reserve for Economic Uncertainties	9789	0.00			env 8	
c. Unassigned/Unappropriated	9790	0.00	100		12	
3. Total Available Reserves (Sum lines E1a thru E2c)		8,351,814.31		9,012,364.79		9,320,340.27

F ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

		Projected Year	%		%	
		Totals	Change	2021-22	Change	2022-23
	Object	(Form 011)	(Cols C-A/A)	Projection	(Cols E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years I and 2 in Columns C and E;						
current year - Column A - is extracted) A_REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0 00%	- 1	0.00%	
2. Federal Revenues	8100-8299	4,205,446 98	-58 05%	1,764,097 00	0.00%	1,764,097.00
3. Other State Revenues	8300-8599	1,318,315.17	-15,08%	1,119,559 00	0.00%	1,119,559.00
4. Other Local Revenues	8600-8799	46,639,51	24.33%	57,987.00	0.00%	57,987.00
5 Other Financing Sources	2000 0000	0.00	0.000/		0.00%	
a. Transfers In	8900-8929 8930-8979	0 00	0.00%		0.00%	
b. Other Sources c Contributions	8980-8999	2,559,412.09	7.46%	2,750,294.00	0.00%	2,750,294.00
6. Total (Sum lines A1 thru A5c)	3300 0333	8,129,813.75	-29 99%	5,691,937.00	0.00%	5,691,937.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1	2000			JIN TOWN	
	1			2,248,267.09		2,304,474.09
a. Base Salaries		il den steri				
b. Step & Column Adjustment		A		56,207.00		57,612.00
c Cost-of-Living Adjustment	i					
d Other Adjustments	1					
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,248,267 09	2 50%	2,304,474.09	2.50%	2,362,086 09
2 Classified Salaries						
a_ Base Salaries		Water Landing		897,972.30	DESTRUCTION	920,422.30
b. Step & Column Adjustment	1			22,450.00		23,011_00
c_ Cost-of-Living Adjustment	1				12 TO 11 ST TO 1	
d Other Adjustments	1		والشاف والمالي			
e_ Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	897,972.30	2 50%	920,422 30	2,50%	943,433 30
3 Employee Benefits	3000-3999	1,371,520 12	4.00%	1,426,380.00	4.00%	1,483,435.00
4 Books and Supplies	4000-4999	1,757,114.44	-67.28%	575,000 00	0.00%	575,000 00
5 Services and Other Operating Expenditures	5000-5999	935,320 25	-48.15%	485,000 00	0.00%	485,000.00
6. Capital Outlay	6000-6999	526,000.00	-98.86%	6,000 00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	304,615.64	0.00%	304,615.00	0.00%	304,615.0
Other Outgo (excluding Transfers of Indirect Costs)     Other Outgo - Transfers of Indirect Costs	7300-7399	227,024 97	0.00%	227,025,00	0.00%	227,025.00
9 Other Financing Uses	1500-1557		0,0077	227,022,00		
a Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b Other Uses	7630-7699	0.00	0.00%	0,00	0.00%	0.00
0 Other Adjustments (Explain in Section F below)	Ī					
1 Total (Sum lines B1 thru B10)		8,267,834.81	-24 42%	6,248,916.39	2.20%	6,386,594 3
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(138,021.06)		(556,979.39)		(694,657 3
FUND BALANCE						
1 Net Beginning Fund Balance (Form 011, line F1e)		727,561.82	21 7	589,540 76	Out Hard Street	32,561.3
2 Ending Fund Balance (Sum lines C and D1)		589 540 76	PARS	32,561 37	Mile de professor	(662.096 0
3 Components of Ending Fund Balance (Form 011)			FULK NESS		10.27 (5.2 1 200)	
a Nonspendable	9710-9719	0 00	181 - 7-2 181		WOUNT TO	
b Restricted	9740	589,540.76		2,861,346 37		5,133,151.9
c, Committed			1 5 3 8 LA	100		
1 Stabilization Arrangements	9750					
2. Other Commitments	9760		THE PARTY OF			
d Assigned	9780		6   100			
e Unassigned/Unappropriated			TV L TV L			
1 Reserve for Economic Uncertainties	9789					
2 Unassigned/Unappropriated	9790	0 00		(2,828,785 00)		(5,795,248.0
	7790	0.00	and the ext	Ferrence Lawre (1994)		Activities to the second second
f Total Components of Ending Fund Balance		500 540 27		32 561 37	Y Line to a second	(662 096 0
(Line D3f must agree with line D2)		589,540 76		12,301.17	1000	1007 030 0

# 2020-21 First Interim General Fund Multiyear Projections Restricted

Gustine Unified Merced County

24 73619 0000000 Form MYPI

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E AVAILABLE RESERVES		AU TOLEN FOR	TO BUILD THE STREET			
1 General Fund		CONTRACTOR OF STREET		The state of	autos concin	
a Stabilization Arrangements	9750					
b Reserve for Economic Uncertainties	9789					
c Unassigned/Unappropriated Amount	9790		With the second			
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)		18 5 2 10 18		Control State		
a Stabilization Arrangements	9750		200	7774		
b. Reserve for Economic Uncertainties	9789	Track to the times	Electronic and			
c Unassigned/Unappropriated	9790					
3 Total Available Reserves (Sum lines E1a thru E2c)					transfer of	

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.

Restricted resources usually cannot fund the entire costs or expenses, therefore a large contribution is needed. In this assumption I have not covered the entire amount in contributions, hoping to cut costs in Books & supplies, services and other outgo

		Projected Year	%		9/0	
	1	Totals	Change	2021-22	Change	2022-23
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols E-C/C)	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)	ì		1			
A REVENUES AND OTHER FINANCING SOURCES	8010-8099	20,113,259.00	0.15%	20,142,884.00	0.24%	20,191,552 00
1: LCFF/Revenue Limit Sources 2: Federal Revenues	8100-8299	4,205,946,98	-58 05%	1,764,597.00	0.00%	1,764,597.00
3 Other State Revenues	8300-8599	1,734,380 17	-11.46%	1,535,624.00	0 00%	1,535,624 00
4 Other Local Revenues	8600-8799	294,004,26	3 86%	305,351,00	0.00%	305,351.00
5 Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0,00	0.00%	0 00
b. Other Sources	8930-8979	300,000.00	0.00%	300,000.00	0.00%	300,000 00
c. Contributions	8980-8999	0_00	0.00%	0.00	0,00%	[82,509 00]
6. Total (Sum lines A1 thru A5c)		26,647,590.41	-9.75%	24,048,456,00	-0_14%	24,014,615,00
B_EXPENDITURES AND OTHER FINANCING USES		dimuser on the				
1 Certificated Salaries		WY STATES A				
a, Base Salaries	1		TSTAINING TO	10,421,522,75		10,682,060,75
b. Step & Column Adjustment	1	100	Service V	260,538,00		267,051.00
c. Cost-of-Living Adjustment				0,00	State of the state	0.00
d. Other Adjustments	- 1	The second		0 00		0 00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	10,421,522 75	2 50%	10,682,060,75	2 50%	10,949,111 75
2. Classified Salaries						
a Base Salaries	1			2,837,477.16		2,918,11216
b. Step & Column Adjustment				80,635,00		82,941 00
c_Cost-of-Living Adjustment				0 00		0.00
d Other Adjustments				0.00		0.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,837,477 16	2.84%	2,918,112.16	2.84%	3,001,053.16
3 Employee Benefits	3000-3999	5,203,353.21	5.45%	5_487,153.00	0.93%	5,538,128.00
4. Books and Supplies	4000-4999	2,234,671.11	-53_50%	1,039,220.00	0.00%	1,039,220 00
5. Services and Other Operating Expenditures	5000-5999	2,658,604.39	-14.89%	2,262,740.00	2 40%	2,316,961.00
6. Capital Outlay	6000-6999	855,315.78	-61.03%	333,343.00	3 00%	343,327.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,014,866.76	0 00%	1,014,866 00	0 00%	1,014,866.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(51,398.00)	17.12%	(60,196 00)	14.55%	(68,956 00
9. Other Financing Uses		111 74				
a Transfers Out	7600-7629	242,584.18	10.31%	267,586.00	0.00%	267,586.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10 Other Adjustments				0.00		0 00
11. Total (Sum lines B1 thru B10)		25,416,997 34	-5 79%	23,944,884.91	1.91%	24,401,296.91
C_NET INCREASE (DECREASE) IN FUND BALANCE			C LOHUME			
(Line A6 minus line B11)		1,230,593.07	100000000000000000000000000000000000000	103,571.09	500	(386,681.91
D FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,710,762 00	Allowing seri	8,941,355.07		9,044,926 16
2. Ending Fund Balance (Sum lines C and D1)		8,941,355.07		9,044,926 16		8,658,244.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0,00		0 00		0.00
b Restricted	9740	589,540.76	A CONTRACTOR	2,861,346.37		5,133,151 98
c Committed			Water Esse		- 1 H 1 1 H 1 1 H	
1. Stabilization Arrangements	9750	0 00	THE REST.	0 00		0.00
2. Other Commitments	9760	0,00	MIT AUST	0.00	1 318	0.00
d Assigned	9780	0 00		0 00		0.0
e Unassigned/Unappropriated						
I Reserve for Economic Uncertainties	9789	0.00	10 10 15 TO	0.00	THE RESERVE OF THE PERSON NAMED IN	0.00
2 Unassigned/Unappropriated	9790	8,351,814.31		6 183 579 79		3,525,092 2
f. Total Components of Ending Fund Balance					u suit e d	
(Line D3f must agree with line D2)		8,941,355.07		9,044,926 16		8,658,244 25

	Object Codes	Projected Year Totals (Form 011) (A)	Change (Cols: C-A/A)	2021-22 Projection	Change (Cols. E-C/C)	2022-23 Projection
E. AVAILABLE RESERVES (Unrestricted except as noted)	Codes	- (A)	(B)	(C)	(D)	(E)
1. General Fund		-			January VIII	
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	8,351,814.31		9.012.364.79		9,320,340,27
d Negative Restricted Ending Balances						7,320,340,27
(Negative resources 2000-9999)	979Z			(2.828.785.00)		(5.795,248.00
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a Stabilization Arrangements	9750	0.00		0.00	The state of the s	0.00
b Reserve for Economic Uncertainties	9789	0.00		0 00		0.00
c, Unassigned/Unappropriated	9790	0.00		0 00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,351,814 31		6,183,579.79		3,525,092.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		32.86%		25 82%		14 459
F RECOMMENDED RESERVES		The state of the state of				
1 Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):		SAN STATE OF THE SAN STATE OF				
a. Do you choose to exclude from the reserve calculation		10 0 0 0 EX	##==##################################		=======================================	
the pass-through funds distributed to SELPA members?	Yes					
b If you are the SELPA AU and are excluding special						
education pass-through funds:  I. Enter the name(s) of the SELPA(s):						
Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,		i i				1
objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E)		0.00		0 00		0.00
2 District ADA						0.00
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project	ections)	1,754 82		1,754.82		1.754.82
Calculating the Reserves     a. Expenditures and Other Financing Uses (Line B11)	octoria)	25,416,997,34		23,944,884 91		
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00	S S S S S S S S S S S S S S S S S S S	0.00		24,401,296,91
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,416,997,34		23,944,884.91		24,401,296.91
d. Reserve Standard Percentage Level		25,410,557,34		23,944,664.91		24,401,296.91
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%	A THE STATE OF THE	201		
e Reserve Standard - By Percent (Line F3c times F3d)				3%		39/
f. Reserve Standard - By Amount		762,509 92	3 " X " X " W" []	718,346.55		732,038.91
•				1		
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0 00
g. Reserve Standard (Greater of Line F3e or F3f)		762,509.92		718,346.55		732,038.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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

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

### **CRITERIA AND STANDARDS**

#### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

#### Estimated Funded ADA

Fiscal Year		Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form Al, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21) District Regular		1,755.00	1,754,82		
Charter School	Total ADA	0.00 1,755.00	0,00 1,754.82	0,0%	Met
1st Subsequent Year (2021-22) District Regular	TOTAL ADA	1,754.82	1,754.82	5,5 0	
Charter School	Total ADA	1,754.82	1,754.82	0.0%	Met
2nd Subsequent Year (2022-23) District Regular Charter School		1,754.82	1,754.82		
Charter School	Total ADA	1,754.82	1,754.82	0.0%	Met

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:	
(required if NOT mel)	

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

#### 2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollme	ent		
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)  District Regular  Charter School	1,812	1,765		
Total Enrollment	1,812	1,765	-2.6%	Not Met
1st Subsequent Year (2021-22) District Regular Charter School	1,837	1,782		
Total Enrollment	1,837	1,782	-3,0%	Not Met
2nd Subsequent Year (2022-23)  District Regular  Charter School	1,837	1,782		, tot lilet
Total Enrollment	1,837	1,782	-3.0%	Not Met

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:	Some students did not return because of the pandemic, Either moved away or home schooling.
(required if NOT met)	



### **CRITERION: ADA to Enrollment**

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

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

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

	P-2 ADA Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2017-18) District Regular	1,750	1,861	
Charter School Total ADA/Enrollment	1,750	1,861	94.0%
Second Prior Year (2018-19) District Regular Charter School	1,738	1,846	
Total ADA/Enrollment	1,738	1,846	94.1%
First Prior Year (2019-20) District Regular	1,729	1,812	
Charter School Total ADA/Enrollment	1,729	1,812	95.4%
		Historical Average Ratio:	94.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.0%

### 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		1040000000000
Fiscal Year	(Form Al, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	1,755	1,765		
Charter School	0			
Total ADA/Enrollment	1,755	1,765	99.4%	Not Met
1st Subsequent Year (2021-22)				
District Regular	1,760	1,782		
Charter School				
Total ADA/Enrollment	1,760	1,782	98.8%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	1,760	1,782		
Charter School				
Total ADA/Enrollment	1,760	1,782	98.8%	Not Met

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

REDS was early in the year.	We see the students coming back but the pandemic has had a negative affect so far.
See	21107 WWOHIGHARS

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

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4.	CR	ITER	ION:	LCFF	Revenue

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

-2.0% to +2.0%

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue

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

Budget Adoption First Interim
Fiscal Year (Form 01CS, Item 4B) Projected Year To

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	18,478,824.00	20,113,259.00	8.8%	Not Met
1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	18,451,957.00	20,142,884.00	9.2%	Not Met
	18,452,936,00	20,191,552.00	9.4%	Not Met

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

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

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

Explanat	tion	:
(required if N	ОТ	met)

At budget adoption we took into consideration a negative COLA but in the interim the state adjusted that to a 0% only, therefore the revenue increased.

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: csi (Rev06/24/2020)

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#### **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 Actua	is - Unrestricted		
	(Resources	(Resources 0000-1999)		
	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 (2017-18)	12,811,168,91	16,536,949,83	77,5%	
Second Prior Year (2018-19)	13,621,751.99	17,245,524.73	79.0%	
First Prior Year (2019-20)	13,908,089.54	17,145,176.12	81.1%	
. ,	•	Historical Average Ralio:	79,2%	

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	3,0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the	11		
greater of 3% or the district's reserve			
standard percentage):	76.2% to 82.2%	76.2% to 82.2%	76.2% to 82.2%

### 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 "'aar 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 (2020-21)	13,944,593,61	16,906,578.35	82.5%	Not Met
1st Subsequent Year (2021-22)	14,436,049.52	17,428,382,52	82.8%	Not Met
2nd Subsequent Year (2022-23)	14,699,338,52	17,747,116.52	82_8%	Not Met

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

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

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

Explanation:	The ratio increase is due to extra salaries because of the social distancing regulations and sanitizing of our schools, more staff has been needed.
(required if NOT met)	

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

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

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

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column, Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range. **Budget Adoption** First Interim Budget Projected Year Totals Change Is Outside Object Range / Fiscal Year (Form 01CS, Item 6B) (Fund 01) (Form MYPI) Percent Change Explanation Range Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Current Year (2020-21) 1,764,597.64 4,205,946.98 138 4% Yes 1st Subsequent Year (2021-22) 1.764.597.28 1,764,597.00 0.0% No 2nd Subsequent Year (2022-23) 1,764,597,28 1,764,597.00 0.0% No Explanation: This change is because of CARES act funds. (required if Yes) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) Current Year (2020-21) 1,428,968,17 1,734,380,17 21.4% Yes 1st Subsequent Year (2021-22) 1,428,968.17 1,535,624.00 7.5% Yes 2nd Subsequent Year (2022-23) 1,428,968.17 1.535.624.00 7.5% Yes Explanation: This change is because of State CARES act funding. (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) Current Year (2020-21) 305,351.75 294.004.26 -3.7% 1st Subsequent Year (2021-22) 305,351.00 305,351.00 0.0% No 2nd Subsequent Year (2022-23) 305,351.00 305,351,00 0.0% No Explanation: (required if Yes) Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2020-21) 1.017.891.23 2,234,671,11 119.5% Yes 1st Subsequent Year (2021-22) 860.000.00 1.039,220,00 20.8% Yes 2nd Subsequent Year (2022-23) 860.000.00 1.039,220.00 20.8% Yes This change is because of CARES Act funding Explanation: (required if Yes) Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) Current Year (2020-21) 2,077,214.55 2,658,604.39 28.0% Yes

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

Explanation:

(required if Yes)

2,262,740,00

2,316,961.00

28.8%

33,2%

1,757,074.00

1.740.000.00

This change is because of CARES Act funding.

Yes

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

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. Calculating the	e District's Ch	ange in Total (	Operating Revenues and E	expenditures		
DATA ENTRY: All d	lata are extrac	ted or calculate	d.			
Object Range / Fiscal	Year	11	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Fadaya	I Other State	and Other Legal	Revenue (Section 6A)			
Current Year (2020-21		and Other Local	3,498,917.56	6,234,331,41	78,2%	Not Met
1st Subsequent Year			3,498,916.45	3,605,572,00	3,0%	Met
2nd Subsequent Year			3,498,916.45	3,605,572.00	3,0%	Met
Total Books	and Supplies	and Sprvices an	d Other Operating Expenditu	res (Section 6A)		
Current Year (2020-21		and Services an	3,095,105.78	4.893,275,50	58.1%	Not Met
1st Subsequent Year			2,617,074.00	3,301,960.00	26.2%	Not Met
2nd Subsequent Year			2,600,000.00	3,356,181.00	29.1%	Not Met
	, ,					
6C. Comparison of	f District Tota	l Operating Re	venues and Expenditures	to the Standard Percentag	e Range	
projected ope  Expl: Federa (linked if NC  Expl: Other Sta (linked if NC	iscal years. Rea erating revenues anation: I Revenue B from 6A DT met) anation: ale Revenue I from 6A DT met) anation: cal Revenue	This change is b	ected change, descriptions of the ard must be entered in Section ecause of CARES act funds, ecause of State CARES act funds.	6A above and will also display ii	the explanation box below.	nges, if any, will be made to bring the
(linked if NO	I from 6A OT met)	or more total on	perating expenditures have char	nged since hudget adoption by g	nore than the standard in one or m	ore of the current year or two
subsequent f	iscal vears. Rea	sons for the proje	ected change, descriptions of the	ne methods and assumptions us 6A above and will also display i	ed in the projections, and what cha	inges, if any, will be made to bring the
Books a (linked	anation: nd Supplies d from 6A OT met)	This change is t	ecause of CARES Act funding	•		
Services a (linked	anation: nd Other Exps d from 6A OT met)	This change is t	pecause of CARES Act funding	·		

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

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### 7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted. First Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status OMMA/RMA Contribution 658,243,99 721,723,74 Met Budgel Adoption Contribution (information only) 711,723.74 (Form 01CS, Criterion 7) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: 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 Olher is marked)



### **CRITERION: Deficit Spending**

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

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 members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	32,9%	25.8%	14.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.0%	8.6%	4.8%

### 8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals

Net Change in	Total Un
Unrestricted Fund Balance	and C

nrestricted Expenditures

Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	
1 200 044 40	47 440 400 52	NIA	

Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else NA)	Status	_
rrent Year (2020-21)	1,368,614.13	17,149,162.53	N/A	Met	
1st Subsequent Year (2021-22)	660,550.48	17,695,968.52	N/A	Met	
2nd Subsequent Year (2022-23)	307,975,48	18,014,702.52	N/A	Met	
2712 0 000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation: (required if NOT met)	

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

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## 9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the District's General	al Fund Ending Balance is Positive			
DATA ENTRY: Current Year data are extracted,	If Form MYPI exists, data for the two subsequent years w	vill he extracted: if n	of enter data for the two subsequent years	
	The second section of the debocquent years y	will be extracted, if if	of, enter data for the two subsequent years.	
	Ending Fund Balance			
	General Fund			
Fiscal Year	Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)	Circles		
Current Year (2020-21)	8,941,355.07	Status Met		
1st Subsequent Year (2021-22)	9.044.926.16	Met		
2nd Subsequent Year (2022-23)	8,658,244,25	Met		
9A-2. Comparison of the District's Ending	g Fund Balance to the Standard			
DATA ENTRY: Enter an explanation if the standa	ard is not met.			
	nd ending balance is positive for the current fiscal year a	nd huo aubaaasaa	G	
Tologoda general id	and enoung balance is positive for the current liscal year a	na iwo subsequent i	iscal years.	
77				
Explanation:				
(required if NOT met)				j
1				
B CASH BALANCE STANDARD, B	rejected represent from the second section 2011			
B. CASIT BALANCE STANDARD, P	rojected general fund cash balance will be posit	ive 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			
Fiscal Year	(Form CASH, Line F, June Column)	Status		
Current Year (2020-21)	3,549,496.35	Met		
9B-2. Comparison of the District's Ending	Cash Balance to the Standard			
DATA ENTRY: Enter an explanation if the standa	rd is not met.			
1a. STANDARD MET - Projected general ful	nd cash balance will be positive at the end of the current	-		
14. OTANDARD MET - Frojected general for	to cash balance will be positive at the end of the current	iscal year		
-1				
Explanation:				
(required if NOT met)				
1				

### 10. CRITERION: Reserves

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

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

Percentage Level	D			
5% or \$71,000 (greater of)	0	to	300	
4% or \$71,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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>3</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.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.  Subsequent Years, Form MYPI, Line F2, if available.)	1,755	1,755	1,755
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 tall 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):

12	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2.	If you are the SELBA ALL and are excluding special education pass-through funds:

Yes

If you are the SELPA AL	J and are excludin	g special edu	ucation pass-th	nrough funds:
a. Enter the name(s) of	the SELPA(s):			

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

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

#### 10B. Calculating the District's Reserve Standard

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

- 1, Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- 2. 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)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6 Reserve Standard by Amount
- (\$71,000 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
25,416,997,34	23,944,884,91	24,401,296,91
25,416,997.34 3%	23,944,884,91	24,401,296,91 3%
762,509,92	718,346.55	732,038.91
0.00	0.00	0.00
762,509.92	718,346.55	732,038.91

<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.

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10C. Calculating	the District's	Available	Reserve	Amount
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DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
General Fund - Stabilization Arrangements     (Fund 01, Object 9750) (Form MYPI, Line E1a)	- 112		
General Fund - Reserve for Economic Uncertainties	0,00		
(Fund 01, Object 9789) (Form MYPI, Line E1b)	2.22	1	
General Fund - Unassigned/Unappropriated Amount	0.00		
(Fund 01, Object 9790) (Form MYPI, Line E1c)	8,351,814.31	9,012,364,79	9,320,340,27
General Fund - Negative Ending Balances in Restricted Resources			0,020,010.27
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(2,828,785,00)	(5,795,248,00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	1	(0,100,210.00)
Special Reserve Fund - Reserve for Economic Uncertainlies			
(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
Special Reserve Fund - Unassigned/Unappropriated Amount     (Fund 17, Object 9790) (Form MYPI, Line E2c)			
8. District's Available Reserve Amount	0.00		
(Lines C1 thru C7)	8,351,814.31	6,183,579.79	3,525,092,27
District's Available Reserve Percentage (Information only)     (Line 8 divided by Section 10B, Line 3)	32.86%	25.82%	14.45%
District's Reserve Standard			11.10%
(Section 10B, Line 7):	762,509.92	718,346.55	732,038.91
Status:	Met	Met	Mel

10D.	Com	parison	of	District	Reserve	Amount	to	the	Standard

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

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

Explanation: (required if NOT met)	

LIDI	PLEMENTAL INFORMATION
	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer,
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have
	changed since budget adoption by more than five percent?  No  No  No  No  No  No  No  No  No  N
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds?
)	(Refer to Education Code Section 42603)
1b.	If Yes, identify the interfund borrowings:
	y*
S4.	Contingent Revenues
1a.	
	contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
16	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
1b <sub>0</sub>	If tes, ruenting any or triese revenues that are dedicated for origining expenses and explain how the revenues will be replaced on expenditures reduced.

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#### S5. Contributions

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

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

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

#### -5.0% to +5.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000 S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column, For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted, If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years, If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated. Budget Adoption First Interim Percent Description / Fiscal Year (Form 01CS, Item S5A) Projected Year Totals Amount of Change Change Status Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Current Year (2020-21) (2,750,293,74) (2,559,412.09) -6.9% (190,881,65) Not Met 1st Subsequent Year (2021-22) (2,654,038,22) 100.0% (2.654.038.22) Not Mel 2nd Subsequent Year (2022-23) (2,654,038,22)-100.0% (2.654.038.22)Not Met Transfers In, General Fund \* Current Year (2020-21) 0.00 0.00 0.0% 0.00 Met 1st Subsequent Year (2021-22) 0.00 0.00 0.0% 0.00 Met 2nd Subsequent Year (2022-23) 0.00 0.00 0.0% 0.00 Met 1c. Transfers Out, General Fund \* Current Year (2020-21) 267 586 28 242,584.18 -9.3% (25,002,10) Not Met 1st Subsequent Year (2021-22) 357 677 00 267,586.00 -25.2% (90,091,00) Not Met 2nd Subsequent Year (2022-23) 357,677,00 267,586,00 -25.2% (90,091,00) Not Met 1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No \* Include transfers used to cover operating deficits in either the general fund or any other fund. S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. The revenue and/or expenses were less than assumptions, therefore contributions are less. Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years. Explanation:

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: csi (Rev06/24/2020)

(required if NOT met)

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ć	 )1c.

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

Explanation: (required if NOT met)	These transfers out normally go to Adult Ed and Cafeteria, current year will be exact by 2nd interim. The two subsequent years we look to having stronger revenue in those programs and therefore these transfers out from GF will decrease.
NO - There have been no ca	apital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
Project Information: (required if YES)	

## S6. Long-term Commitments

Identify all existing and new multiyear commitments1 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.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the Dist		m Commitments				
DATA ENTRY: If Budget Adoption o Extracted dala may be overwritten I all other data, as applicable.	dala exist (Form ( lo update long-ter	D1CS, Item S6A), long-term con rm commitment dala in Item 2, a	nmilment dala v as applicable, If	vill be extracted a no Budget Adopti	nd it will only be necessary to click th on data exist, click the appropriate b	ne appropriate button for Item 1b., uttons for items 1a and 1b, and ente
a. Does your district have (If No, skip items 1b and	long-term (multiy d 2 and sections :	ear) commitments? S6B and S6C)		Yes		
b. If Yes to Item 1a, have r since budget adoption?	new long-term (m	ultiyear) commitments been inc	urred	No		
2. If Yes to Item 1a, list (or up benefits other than pension	date) all new and is (OPEB); OPEB	d existing multiyear commitment B is disclosed in Item S7A.	s and required	annual debt servio	ce amounts, Do not include long-term	n commitments for postemployment
Type of Commitment	# of Years			l Object Codes U		Principal Balance
Capital Leases	Remaining	Funding Sources (Reve	nues)		ebt Service (Expenditures)	as of July 1, 2020
Certificates of Participation	27			01-0823-0-7438		66,400
General Obligation Bonds	27			01-0000-0-7438	/9	6,247,000
Supp Early Retirement Program	21			Fund 51		13,000,000
State School Building Loans						
Compensaled Absences						
Olher Long-lerm Commitments (do	not include OPEI	3):				
TOTAL:						19,313,400
						10,010,100
Type of Commitment (continuation Leases	nued)	Prior Year (2019-20) Annual Payment (P & I)	(202 Annual	nt Year 20-21) Payment & I)	1st Subsequent Year (2021-22) Annual Payment (P.& I)	2nd Subsequent Year (2022-23) Annual Payment (P.&.I)
ertificates of Participation	-					
eneral Obligation Bonds	-					
upp Early Retirement Program	-					
late School Building Loans	-					
ompensated Absences	-					
ompensated Absences	I					
ther Long-term Commitments (con	tinued):					
	——————————————————————————————————————					
	. 550000000000					
	ial Payments:	0		0		0 0
Has total annual pa	ayment increase	ed over prior year (2019-20)?	l N	lo	No	No

3B. Comparison of the District's	s Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation if	Yes.
1a. No - Annual payments for long	-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation: (Required if Yes to increase in total annual payments)	
SSC Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments
	es or No button in Item 1; if Yes, an explanation is required in Item 2.
1. Will funding sources used to p	ay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
	No
2. No - Funding sources will not	decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
Explanation: (Required if Yes)	

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## S7. Unfunded Liabilities

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

S7A.	Identification of the District's Estimated Unfunded Liability for i	Postemployment Benefits Other Than Pensions (OPEB)
DATA		get Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and
i.	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	No
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No
2.	OPEB Liabilities  a. Total OPEB liability  b. OPEB plan(s) fiduciary net position (if applicable)  c. Total/Net OPEB liability (Line 2a minus Line 2b)  d. Is total OPEB liability based on the district's estimate	Budget Adoption (Form 01CS, Item S7A) First Interim  2,672,782.00 2,672,782.00  150,806.00 150,806.00  2,521,976.00 2,521,976.00
	or an actuarial valuation?  e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Actuarial Estimated  Jul 01, 2018
3.	OPEB Contributions a, OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	Budget Adoption (Form 01CS, Item S7A) First Interim  173,874.00 173,874.00  173,874.00 173,874.00  173,874.00 173,874.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752) Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	208,000.00 208,000.00 208,000.00 208,000.00 208,000.00 208,000.00 208,000.00
	c, Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	131,756.00 131,756.00 131,756.00 131,756.00 131,756.00 131,756.00
	d. Number of retirees receiving OPEB benefits Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	24 25 24 25 24 25 24 25
4.	Comments:	

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7B.	dentification of the District's Unfunded Liability for Self-insurance	ce Programs
OATA First In	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budge terim data in items 2-4 $_{\scriptscriptstyle \pm}$	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	Budget Adoption (Form 01CS, Item S7B) First Interim
	<ul> <li>b. Amount contributed (funded) for self-insurance programs Current Year (2020-21)</li> <li>1st Subsequent Year (2021-22)</li> <li>2nd Subsequent Year (2022-23)</li> </ul>	
\ <sup>4</sup> .	Comments:	
2		

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## S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agr	eements - Certificated (Non-ma	anagement) Employees		
DATA ENTRY: Click the appropriate Yes or No bu	ulton for "Status of Certificated Labor	Agreements as of the Previo	us Reporting Period." There are no extra	actions in this section
Status of Certificated Labor Agreements as of Were all certificated labor negotialions settled as	the Previous Reporting Period			actions in this seedich.
If Yes, com	plete number of FTEs, then skip to se	ection S8B.		
	nue with section SBA,			
Certificated (Non-management) Salary and Ber	nefit Negotiations Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full- me-equivalent (FTE) positions	91.0	89.0		
1a. Have any salary and benefit negotiations	been self to the first of the			
, , , , , , , , , , , , , , , , , , , ,		No		
If Yes, and	the corresponding public disclosure of the corresponding public disclosure of lete questions 6 and 7.	documents have not been file	th the COE, complete questions 2 and 3, d with the COE, complete questions 2-5,	
1b. Are any salary and benefit negotiations still If Yes, comp	ill unsettled? olete questions 6 and 7.	Yes		
Negatiations Settled Since Budget Adoption 2a. Per Government Code Section 3547,5(a),	date of public disclosure board mee	ting:		
2b. Per Government Code Section 3547.5(b), certified by the district superintendent and If Yes, date	was the collective bargaining agreer chief business official? of Superintendent and CBO certifical			
Per Government Code Section 3547.5(c), to meet the costs of the collective bargain If Yes, date		n/a	·	
4. Period covered by the agreement:	Begin Date:		End Dale:	
5 Salary settlement:		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in projections (MYPs)?		No	No	No
	One Year Agreement			·
Total cost of	salary settlement			
% change in	salary schedule from prior year or			
	Multiyear Agreement			
Total cost of	salary settlement			
	salary schedule from prior year ext, such as "Reopener")			
Idenlify the s	source of funding that will be used to	support multiyear salary com	milments:	
1				

egoti	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	85,000		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2020-21)	(2021-22)	(2022-23)
7.	Amount included for any tentative salary schedule increases	2-3%	2-3%	2-3%
		Current Year	1st Subsequent Year	2nd Subsequent Year
Codifi	icated (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
Certin	leated (Non-management) fieath and wonds (figure) beliefed	12020.2.17	(202.23)	,
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Certif	icated (Non-management) Prior Year Settlements Negotiated			
	Budget Adoption			
Are ar	ny new costs negotiated since budget adoption for prior year			
settler	ments included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
1		Current Year	1st Subsequent Year	2nd Subsequent Year
rtif	licated (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
		A I	1	
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefils for those laid-off or retired employees included in the interim and MYPs?			
	employees included in the interim and wines?			
Certif	ficated (Non-management) - Other			C. L h
List of	ther significant contract changes that have occurred since budget adoption a	and the cost impact of each change (i.e.,	class size, hours of employment, leav	e or absence, bonuses, etc.)

S8B.	Cost Analysis of District's Lab	or Agreements - Classified (Non-m	anagement) Employee	s		
			The state of the s			
DATA	ENTRY: Click the appropriate Yes o	or No button for "Status of Classified Labo	Agreements as of the Pre	vious Reportin	Period," There are no extracti	ons in this section.
Statu: Were	all classified labor negotiations settle If Ye	as of the Previous Reporting Period ed as of budget adoption? es, complete number of FTEs, then skip to o, continue with section S8B.	section S8C.	No		
Class	ified (Non-management) Salary an	d Benefit Negotiations				
	, , , , , , , , , , , , , , , , , , , ,	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of classified (non-management) ositions	64.5		62,0	62.0	
1a.	lf Ye If Ye	tiations been settled since budget adoptions, and the corresponding public disclosures, and the corresponding public disclosuro, complete questions 6 and 7.	e documents have been file	No ed with the COB n filed with the	E, complete questions 2 and 3. COE, complete questions 2-5.	***
1b.	Are any salary and benefit negotia If Ye	ations still unsettled? es, complete questions 6 and 7.				
Negoti 2a.	ations Settled Since Budget Adoption Per Government Code Section 35-	<u>n</u> 47.5(a), date of public disclosure board m	eeting:		]	
2b.	certified by the district superintend	47.5(b), was the collective bargaining agreement the collective bargaining agreement cand chief business official? state of Superintendent and CBO certifications.				
3,	to meet the costs of the collective	47.5(c), was a budget revision adopted bargaining agreement? is, date of budget revision board adoption:		n/a		
4.	Period covered by the agreement:	Begin Date:		End Date:		]
5.	Salary settlement:		Current Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement incl projections (MYPs)?	luded in the interim and multiyear				
	Tolal	One Year Agreement  I cost of salary settlement				
	% ch	ange in salary schedule from prior year				
	Total	or Multiyear Agreement cost of salary settlement				
		nange in salary schedule from prior year r enter text, such as "Reopener")				
	Ident	ify the source of funding that will be used	to support multiyear salary	commitments:		
Negotia	ations Not Settled					
6.	Cost of a one percent increase in s	alary and statutory benefits	31	000		
7	Amount included for any total	i i	Current Year (2020-21)	Times I	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7.	Amount included for any tentative s	salary schedule increases		-3%	2-3%	2-3%

assified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	T. Maria de la Companya de la Compan		
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2 Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption		-	
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
olusonista (non managonione, otop ana assainin rajasanone	400000000000000000000000000000000000000		
1. Are step & column adjustments included in the interim and MYPs?			
Are step & column adjustments included in the interim and MYPs?     Cost of step & column adjustments			
Percent change in step & column over prior year			
5. Tercent change in step a column over prior year			Mil
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
,			
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?			
employees medada m die median and min en			
<ul> <li>/assified (Non-management) - Other</li> <li>List other significant contract changes that have occurred since budget adoption and</li> </ul>	the cost impact of each (i.e. hou	ure of employment leave of absence h	onuses etc.):
List other significant contract changes that have occurred since budget adoption and	the cost impact of each their not	ars or employment, leave or absence, b	ondaea, etc.).

SBC.	Cost Analysis of District's Labor Agre	eements - Management/Sup	ervisor/Confidential Employe	ees	
DATA in this	ENTRY: Click the appropriate Yes or No bu section.	tton for "Status of Management/St	upervisor/Confidential Labor Agre	ements as of the Previous Reporting Per	od," There are no extractions
Status Were	s of Management/Supervisor/Confidential all managerial/confidential labor negoliation: If Yes or n/a, complete number of FTEs, It If No, continue with section S8C.	s settled as of budget adoption?	evious Reporting Period n/a		
Mana	gement/Supervisor/Confidential Salary an	d Benefit Negotiations			
		Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of management, supervisor, and ential FTE positions	21.0	21,0	21.0	21.0
1a,	·	oeen settled since budget adoptio olete question 2. ele questions 3 and 4.	n?		
1b.	Are any salary and benefit negotiations sti		n/a		
Negoti 2.	ations Settled Since Budget Adoption Salary settlement:		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear	3.00		, , , , , , , , , , , , , , , , , , ,
	Total cost of	salary settlement			
		alary schedule from prìor year ext, such as "Reopener")			
Nenoti	ations Not Settled				
3.	Cost of a one percent increase in salary ar	nd statutory benefits	31,000		
4.	Amount included for any tentative salary so	chedula increases	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Amount included for any tentalive salary so	chedule increases			
	ement/Supervisor/Confidential and Welfare (H&W) Benefits		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.2 2. 3. 4.	Are costs of H&W benefit changes include Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over				
_	ement/Supervisor/Confidential nd Column Adjustments	ř	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. 2. 3.	Are step & column adjustments included in Cost of step & column adjustments Percent change in step and column over pr				
-	ernent/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. 2. 3.	Are costs of other benefits included in the i Total cost of other benefits Percent change in cost of other benefits ov				

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## 59. 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.	dentification of Other Funds with Negative Ending Fund Balances
DATA	NTRY: 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.

Gustine Unified Merced County

### 2020-21 First Interim General Fund School District Criteria and Standards Review

24 73619 0000000 Form 01CSI

# ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
А3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When p	providing comments for additional fiscal indicators, please include the ilem number applicable to each com	ment.
	Comments: (oplional)	
End o	of School District First Interim Criteria and Standards Review	

Gustine																		
						Co	sh Flow F	Report for	Fiscal Y	ear 2020-	21							
Reginning Cath 54,087,892	0	⊷# Months Neg. Cash	No Def	No Del	No Del	No Def	No Del	No Del	No Del	53 % to NOV 21	82 % to OCT 21	82.% to SEP 21	82.% to AUG 21	100,% to JUL 21				
Ending Cash \$3,387,222	-17%	No Reduction in State	JUL 20	AUG 20	SEP 20	OCT 20	NOV 20	DEC 20	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21		2020-21 Yearly		
Annual Cash Variance →	,.	Aid	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES	ESTLMATES	ESTIMATES	ESTIMATES	Acctual	Totals	2020-21 Budget Totals	Difference
A. BEGINNING CASH	9110	Reg. Balances	5 4,087,873,33 %	5,474,000.37, 1	4,645,777.35 \$	6,922,277,24 5	8.764.405.81 5	2.042.459.11 " \$	0.225,627.55	7,7m1,77m.as 5	E764 (E1.5) 3	A SAN ATT NO . S	E 127,482.45 S	4 476 7 12,330	ş .	\$ .	\$ -	5 -
B. RECEIPTS  LCFF SOURCES																		
State Aid	8011/8015		\$ 640,946,00 \$	640,946,00 \$	1,158,470.00 \$	1,153,702.00 \$	1,153,702.00 \$	1 161 848 00	1 161,848,00	546,069.03	209,132,82 \$	209 132 82 \$	209,132,82 \$		4,635,776.51	\$ 12,880,706.00	\$ 12,909,426.00	\$ 28,720,00
Prior Year EPA	8019 8012		- 5	(4)	859,233.00	- 3	- 5	859.589.00	-		1.094.879.00			624 297 00	112	3,437,998.00	3,438,353.00	355.00
EPA Prior Year	8012-8019				637,233.00	-	-	637,367,00	-		1,074,677,00			524,277,55				
Properly Taxes	802X-804X		55,869,90	28,688,25	179.08	224,287,29	152,191_67	1,650,438,04	166,983,03	177,530,14	40,111,32	1,095,185.95	233,943,01	(129,243,55)	390	3,696,164.13	3,765,480.00	69,315.87
In Lieu	8080-8099									- N V-		445 404 401	(45,496,13)	(45,496,12)	- 27	1,764,598,00	1,764,598,00	
Federal Revenue State Revenue	81XX-82XX 83XX-85XX	BAL BDG BAL BDG	51,083,00 20,521,00	163,904,00 106,914,00	1,832,446,50 205,500,00	22,808,18 25,876,91	12,829,20 109,368,00	(45 496 13) 137,255 44	(45,496,13) 137,255,44	[45,496,12] [37,255,44	(45,496.13) 137,255.44	(45,496_12) 137_255_44	137.255.45	137.255.44		1,428,968.00		3
Local Revenue	86XX-87XX	BAL BDG	80.394.24	764.25	38,408 02	24,475,84	107,366 00	23 044 24	23.044.24	23.044.23	23.044.24	23 044 23	23 044 24	23 044 23	- 2	305,352.00		
Interfund Transfer In	8900-8929	BAL BDG	34		23							3	LT		- 2			*
All Other Financing Source	8930-8979	BAL BDG	=======================================			-		42,857,14	42,857,14	42,857_14	42,857,15	42,857_14	42,857,15	42,857,14		300,000.00	300,000,00	
Contributions	8980-8999	BAL BDG		1.0	2.1	9			36			- 5						, š
STRS on Behalf (Offset 8590)	7490												100 701 74	100 714 14	4,635,776.51	\$ 23,813,786,13	f 82 010 177 00	5 98,390,87
REVENUE TOTAL  G. DISBURSEMENTS		-	\$ 848,814.14 \$	941,216.50 \$	4,094,236.60 \$	1,451,150.22 \$	1,428,090.87 \$	3,829,535.73 \$	1,486,491.72	881,259.86	1,501,783.84 \$	1,461,979.46 \$	600,736.54	652,714.14	4,035,770.31	3 23,010,700.13	\$ 23,912,177.00	3 76,370.07
Certificated Sataries	1000-1999		\$ 178.894.51 \$	812,041,94	814,930.56	819,974,76 \$	817,025.69	854 319 08 \$	854.319.08	854.319.08	854,319.08 \$	854,319,07 \$	854.319.08	B54 319 07	2800	\$ 9,423,101.00	\$ 9,423,101.00	\$ =
Classitied Salaries	2000-2999		113,856.52	211,390,67	212,740.33	215,936.37	210,713.62	269,792 50	269,792 50	269,792.50	269,792,50	269 792 50	269,792.50	269 792 49	(20	2,853,185,00		8
Employee Benefits	3000-3999		104,824,25	361,520,63	369,169,88	363,371,82	355,909,90	489 353 36	489,353,36	489,353,36	489,353.36	489,353,36	489 353 36	489 353 36	234.2	4,980,270.00		*
Books & Supplies	4000-4999	BAL BDG	84,370,30	23,201,98	70,031,80	136,394,18	395,575,11	44,045,38	44 045 38	44 045 37	44 045 38	44 045 37	44.045.38	44 045.37		1,017,891.00		9
Services	5000-5999	BAL BDG	299,182,84	191,154,71	172,485,96	173,381,27	91,079,92	164,275,76	164 275 76	164,275,76	164,275.76	164 275 75 43 487 03	164.275.76 43.487.04	164,275,75 43,487,03		2,077,215.00 323,316.00	2,077,215.00 323,316.00	
Capital Outlay Other Outgo	6000-6999 71XX-74XX	BAL BDG BAL BDG	7,230,00 13,709.00	287,274,00	7,506,49 99,092.00	4,170,27 <b>62,850.00</b>	329,290.64	43,487,03 (6,372.06)	43 487 04 (6,372.06)	43,487,03 (6,372,06)	43 487 04 (6,372 06)	(6,372.07)	(6,372.06)	(6,372.07)		747,611,20		
Transfers Out	7600-7629	BAL BDG BAL BDG	13,709.00	287,274,00	99,092.00	62,850.00	327,270.64	38,226,57	38 226 57	38 226 57	38 226 57	38.226.57	38,226,58	38.226.57		267,586.00		
All Other Financing Uses	7630-7699	BAL BDG		100	- 1	0	- 5	30 226 37	30 220 37	30 220 37	30 220 37	30 220 37	00,220,00	00 220 01	197	201,700.00	807,000,000	- 0
STRS on Behalf (Offset 8590)	3XXX	SAL DEG						4								#:		
COE TRANSFER	7142/7222		/*	1.00			-	23,333.00	23,333.00	10,986.51	4,199.94	4,199.94	4,199.94	200	93,097.67	\$ 163,330.00	259,255.00	95,925.00
Indirect Expense	7310							(1,137,71)	(1,137,72)	(1,137,71)	(1,137,72)	(1.137.71)	(1,137,72)	(1.137.71)	(2)	(7,964.00	(7,964.00)	8
EXPENSE TOTAL			5 802,067.42 5	1,884,583,93 \$	1,745,957.02 \$	1,776,078.67 \$	2,199,594.88 \$	1,919,322.91 \$	1,919,322.91	1,906,956.41 \$	1,900,189.85 \$	1,900,189.81 \$	1,900,189.86 \$	1,895,989.86	\$ 93,097.67	\$ 21,845,541.20	\$ 21,941,466,20	5 95,925.00
D. BALANCE SHEET TRANSACTIONS			Maria	A SANTHALANDON AND														
ASSETS  Cash Not in Treasury	9110 9111-9199	\$ 4,087,892.32			- 5	- 5		· ·						E .		s	\$ -	s ·
Accounts Receivable	9200-9299	2,079,342.00	2,799,067.38	18,323.00	[24,125.68]	165,226.83	9.7	(879,149,53)			¥					2,079,342.00		
Due from Other Funds	9310-9319	3		(7,735,74)	(29,500.00)	(30,000,00)	- 2	67.235.74			-			2,466.00		2,466,00		(2,466,00
Stores Prepaid Expenditures	9320-9329 9330	l	5	151							- 0			- 1			2	- 1
Del Oulllows	9490			-									- 5					
ASSETS TOTAL		\$ 6,167,234,32	\$ 2,799,087.38 \$	10,587,24 \$	(53,625.68) \$	135,226.83 \$	- \$	(811,913,79) \$	100	* 3	5	\$ _ 5		2,466,00	5	5 2,081,808.00	\$ 2,079,342.00	\$ [2,466.00
Accounts Payable	9500-9510	\$ 208,044,00	1.507,706.20	(54.059.30) \$	(82,304,49) \$	(232,069.69) \$	144.649.69 \$	(1.075.878.41) \$		- 1		S 13	N 72 5	1.51		\$ 208,044.00	\$ 208,044.00	ş ·
Payroll Liabilities	9511-9599	1	1,001 % 00 20	101,0071007	102,004,177	1202,007,077	144017101	(11070)0701117	8		*			100				
Due to Other Funds Current Loans	9610-9619 9640	-		1.0			-	-						3 1		1 5		
Deferred Revenue	9650-9659	2		15	-	8	- 5				2	-	- 6			43		
Del Inflows of Resources	9690	0		223	2	8	0	4			-	12	14					
Audil Adjustments LIABILITIES TOTAL	9793	S 208.044.00	S 1.507.706.20 S	(54,059,30) S	(82,304,49) 5	(232,069,69) \$	144,649,69 \$	(1.075.878.41) S		5	\$	5 . 5		s	s -	\$ 208,044.00	5 208,044.00	s -
NON-OPERATING		200,044.00	9 1,307,708.20 \$	(34,037,30) \$	(02,004,47) 3	(232,087.07) \$	144,047,07 3	(1,0/3,0/0.41) \$	1,000	* 20 2	wit 25 13	e: : : •	1= 1	985	•	200,071,00	250,574,00	,
Suspense Clearing	9910	\$	5 5	\$ S	= \$	≡ \$		N \$	P. 3	44 2	F 8	E 3	i :- :			\$	\$ 1	\$
BALANCE SHEET TOTAL		5 5.959,190,32	\$ 1,291,361.18 \$	64,646.56 \$	28,678.81 \$	367,296.52 \$	(144,649.69) \$	263,964,62 \$	Ve:	s .	5 + 1	5		\$ 2,466.00	\$ E	\$ 1,873,764.00	\$ 1,871,298.00	\$ (2,466.00
E. NET INCR./DECR.(8-C+D)			\$ 1,338,107,90 \$	(880.720.87) \$	2.376,958.39 \$	42,368.07 \$	(916,153.70) \$		(432,831_19)	(1.025,696,55)	\$ (398,406,01)	\$ (438,210,35) \$	(1,299,453,32)	\$ (1.240,809,72)	4,542,678.84	5 7,929,901.25	Fund Balance	57 020 001
F INCHES CARRIA TES	PE	5 5,939,195,22	5 8 424 000,22 5	4,545,217,45 2	4.112.737.74 5	ATMENDS BL S	3,040,452.11 3	A 2222 A 37 KB   1	V.781.778.34 1	674616131 3	4,365,875.00 3	5.977 465 AS 5	A SIGGISTS	3.367,222.41	lialances	with MYP	rand adidnes	21/12/11/01

							\$5	320,413 90 \$
\$9,000,000				\$8,222,630	£7.700.700			
\$8,000,000	\$	6,922,238	\$6,964,606		\$7,789,798			
\$7,000,000	<b>*</b>	0,522,230	70,504,000	\$6,048,452	\$6,764,102	\$6,365,696	\$5,927,48!	5
\$6,000,000	\$5,426,000			to lo			\$3,327,40.	
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Prepared by: Merced County (no. 1)
Business Division - Financial Services (on

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