

***FIRST INTERIM REPORT  
2019-20***

***Delhi Unified School District  
County of Merced  
9716 North Hinton Avenue  
Delhi, California 95315***

**Board of Trustees**

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**District Administration**

***Adolfo Melara, Superintendent  
Jay Serratore, Assistant Superintendent  
Sharon Lampel, Director of Human Resources***

**December 17, 2019**

**Delhi Unified School District**  
**Budget Report**  
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## **Section 1**

### **Budget Certification**

**This report is the mechanism the Board of Trustee's use to inform the State of California that the District budget was developed using the state adopted Criteria and Standards. And that the budget was filed and adopted subsequent to a public hearing by the governing board of the school district.**

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2019

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jay Serratore

Telephone: 209.656.2000 x1105

Title: Assistant Superintendent

E-mail: jserratore@delhiusd.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	n/a	
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:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

## **Section 2**

### **Standards and Criteria**

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 AJ, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	2,460.00	2,459.84		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,460.00</b>	<b>2,459.84</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	2,460.00	2,460.00		
Charter School	0.00			
<b>Total ADA</b>	<b>2,460.00</b>	<b>2,460.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	2,460.00	2,460.00		
Charter School	0.00			
<b>Total ADA</b>	<b>2,460.00</b>	<b>2,460.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)



## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	2,566	2,583		
Charter School				
<b>Total Enrollment</b>	<b>2,566</b>	<b>2,583</b>	<b>0.7%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	2,566	2,583		
Charter School				
<b>Total Enrollment</b>	<b>2,566</b>	<b>2,583</b>	<b>0.7%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	2,566	2,583		
Charter School				
<b>Total Enrollment</b>	<b>2,566</b>	<b>2,583</b>	<b>0.7%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	2,516	2,644	
Charter School			
Total ADA/Enrollment	2,516	2,644	95.2%
Second Prior Year (2017-18)			
District Regular	2,450	2,561	
Charter School			
Total ADA/Enrollment	2,450	2,561	95.7%
First Prior Year (2018-19)			
District Regular	2,460	2,566	
Charter School	0		
Total ADA/Enrollment	2,460	2,566	95.9%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	2,460	2,583		
Charter School	0			
Total ADA/Enrollment	2,460	2,583	95.2%	Met
1st Subsequent Year (2020-21)				
District Regular	2,460	2,583		
Charter School				
Total ADA/Enrollment	2,460	2,583	95.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	2,460	2,583		
Charter School				
Total ADA/Enrollment	2,460	2,583	95.2%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2019-20)	28,971,029.00	29,030,471.64	0.2%	Met
1st Subsequent Year (2020-21)	29,820,346.00	29,630,560.00	-0.6%	Met
2nd Subsequent Year (2021-22)	30,687,134.00	30,552,307.00	-0.4%	Met

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

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits, to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	21,843,539.08	25,505,269.08	85.6%
Second Prior Year (2017-18)	21,463,545.45	25,263,798.83	85.0%
First Prior Year (2018-19)	22,282,836.88	25,903,587.96	86.0%
	Historical Average Ratio:		85.5%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	22,623,417.98	27,057,027.27	83.6%	Met
1st Subsequent Year (2020-21)	23,330,893.18	27,260,387.18	85.6%	Met
2nd Subsequent Year (2021-22)	23,846,016.18	27,897,810.18	85.5%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(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.

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2019-20)	1,999,409.00	2,124,260.02	6.2%	Yes
1st Subsequent Year (2020-21)	1,999,409.00	1,889,853.00	-5.5%	Yes
2nd Subsequent Year (2021-22)	1,999,409.00	1,889,853.00	-5.5%	Yes

Explanation:  
(required if Yes)

2019-20 increase of \$125k includes unbudgeted MAA of \$60k, increases to Title III of \$28k, increase of Title II of \$42k. Subsequent years were reduced by MAA \$60k and CSI of \$174k. The current budget appears to be reasonable.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	2,594,149.00	3,688,519.00	42.2%	Yes
1st Subsequent Year (2020-21)	2,671,974.00	3,754,543.00	40.5%	Yes
2nd Subsequent Year (2021-22)	2,746,789.00	3,864,176.00	40.7%	Yes

Explanation:  
(required if Yes)

The significant change was the increase of the STRS on-behalf revenue of \$1.2 million based on the unaudited actual calculation at 6-30-19.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	206,000.00	269,610.20	30.9%	Yes
1st Subsequent Year (2020-21)	206,000.00	172,437.98	-16.3%	Yes
2nd Subsequent Year (2021-22)	206,000.00	172,437.98	-16.3%	Yes

Explanation:  
(required if Yes)

The grant from San Joaquin Valley Air Pollution District was budgeted to be received in 2018-19, when it wasn't received, it was budgeted in the 2019-20 school year—this one-time grant of \$97k is removed from subsequent years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	2,094,154.00	2,760,850.00	31.8%	Yes
1st Subsequent Year (2020-21)	1,644,529.00	2,269,063.00	38.0%	Yes
2nd Subsequent Year (2021-22)	1,694,688.00	2,337,589.00	37.9%	Yes

Explanation:  
(required if Yes)

In 2019-20 the change of \$667K was primary due to increases in restricted programs of \$735K, and some off-setting reductional in unrestricted. For subsequent years, the budget was estimated by reducing specifically identified one-time expenditures from the 2019-20 budgeted total.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	3,333,561.00	3,912,635.98	17.4%	Yes
1st Subsequent Year (2020-21)	3,286,955.00	3,047,244.00	-7.3%	Yes
2nd Subsequent Year (2021-22)	3,456,612.00	3,139,271.00	-9.2%	Yes

Explanation:  
(required if Yes)

In 2019-20, the change of \$579K was due primarily to increases in restricted programs of \$653K, and some off-setting reductions in unrestricted. For subsequent years, the budget was estimated by reducing specifically identified one-time expenditures from the 2019-20 budgeted total.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2019-20)	4,799,558.00	6,082,389.22	26.7%	Not Met
1st Subsequent Year (2020-21)	4,877,383.00	5,816,833.98	19.3%	Not Met
2nd Subsequent Year (2021-22)	4,952,198.00	5,926,466.98	19.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	5,427,715.00	6,673,485.98	23.0%	Not Met
1st Subsequent Year (2020-21)	4,931,484.00	5,316,307.00	7.8%	Not Met
2nd Subsequent Year (2021-22)	5,151,300.00	5,476,860.00	6.3%	Not Met

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

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

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

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

2019-20 increase of \$125k includes unbudgeted MAA of \$60k, increases to Title III of \$28k, increase of Title II of \$42k. Subsequent years were reduced by MAA \$60k and CSI of \$174k. The current budget appears to be reasonable.

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

The significant change was the increase of the STRS on-behalf revenue of \$1.2 million based on the unaudited actual calculation at 6-30-19.

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

The grant from San Joaquin Valley Air Pollution District was budgeted to be received in 2018-19, when it wasn't received, it was budgeted in the 2019-20 school year—this one-time grant of \$97k is removed from subsequent years.

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

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

In 2019-20 the change of \$667K was primary due to increases in restricted programs of \$735K, and some off-setting reductional in unrestricted. For subsequent years, the budget was estimated by reducing specifically identified one-time expenditures from the 2019-20 budgeted total.

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

In 2019-20, the change of \$579K was due primarily to increases in restricted programs of \$653K, and some off-setting reductions in unrestricted. For subsequent years, the budget was estimated by reducing specifically identified one-time expenditures from the 2019-20 budgeted total.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,065,890.00	1,107,796.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,065,890.00	

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

<sup>2</sup>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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.2%	9.1%	9.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	3.0%	3.0%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(295,398.18)	27,185,147.05	1.1%	Met
1st Subsequent Year (2020-21)	(62,231.98)	27,388,506.96	0.2%	Met
2nd Subsequent Year (2021-22)	181,125.02	28,025,929.96	N/A	Met

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

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

1a. STANDARD 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)



## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2019-20)		3,806,560.45	Met
1st Subsequent Year (2020-21)		3,724,277.69	Met
2nd Subsequent Year (2021-22)		3,903,841.93	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2019-20)		4,352,206.77	Met

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

<sup>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.

<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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,480	2,550	2,550
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	38,826,430.09	35,529,676.74	36,299,209.74
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, If Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	38,826,430.09	35,529,676.74	36,299,209.74
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,104,792.90	1,065,890.30	1,088,976.29
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,104,792.90	1,065,890.30	1,088,976.29

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,386,081.59	3,226,849.61	3,307,974.63
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.23)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,386,081.36	3,226,849.61	3,307,974.63
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.19%	9.08%	9.11%
District's Reserve Standard (Section 10B, Line 7):	1,104,792.90	1,065,890.30	1,088,976.29
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

Revenues for food service is reimbursement-based, and is normally about 2-3 months behind the time expenditures are incurred, while expenditures for salaries, benefits, and operating expenses must be paid on a current basis.

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(2,577,300.00)	(2,810,132.77)	9.0%	232,832.77	Not Met
1st Subsequent Year (2020-21)	(2,706,165.00)	(2,925,000.00)	8.1%	218,835.00	Not Met
2nd Subsequent Year (2021-22)	(2,841,473.00)	(2,980,000.00)	4.9%	138,527.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	177,761.00	128,119.78	-27.9%	(49,641.22)	Not Met
1st Subsequent Year (2020-21)	177,761.00	128,119.78	-27.9%	(49,641.22)	Not Met
2nd Subsequent Year (2021-22)	177,761.00	128,119.78	-27.9%	(49,641.22)	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.

- 1a. 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.

Explanation:  
(required if NOT met)

Contributions were calculated to maintain a \$200k fund balance in restricted accounts for the RRM resource not contemplated in the original budget.

- 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:  
(required if NOT met)

- 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)

The anticipated support for the Cafeteria Fund is projected to be lower than when the budget was prepared in May of 2019.

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

Project Information:  
(required if YES)




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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-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)

--

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

---

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

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

No
----

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

Explanation:  
(Required if Yes)

--



## S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

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

--	--

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)

Budget Adoption (Form 01CS, Item S7A)	First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)

	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)


- d. Number of retirees receiving OPEB benefits  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)


4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)

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

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)


4. Comments:

--

## S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	132.0	132.0	132.0	133.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

135,799

7. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,584,000	1,584,000	1,596,000
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

--

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
218,230	221,721	225,269
1.6%	1.6%	1.6%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	112.6	108.0	107.0	107.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
800,800	800,800	800,800
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

**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:

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
128,745	130,698	133,939
2.5%	2.5%	2.5%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

**Classified (Non-management) - Other**

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


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

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

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

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

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	27.0	32.6	32.6	32.6

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
346,700	346,700	346,700
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Blended 1.6%/2.48%	Blended 1.6%/2.48%	Blended 1.6%/2.48%
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.




## ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2. Is the system of personnel position control independent from the payroll system?

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

## End of School District First Interim Criteria and Standards Review

## **Section 3**

### **Multi-Year Projection**

**This report summarizes the base information, used to determine that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.**

**There are 3 sections, the first two pages report the sum of the next 4 pages—one two page section for unrestricted funds and the second two page section for restricted funds.**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	29,027,755.64	2.08%	29,630,560.00	3.11%	30,552,307.00
2. Federal Revenues	8100-8299	2,124,260.02	-11.03%	1,889,853.00	0.00%	1,889,853.00
3. Other State Revenues	8300-8599	3,688,519.00	1.79%	3,754,543.00	2.92%	3,864,176.00
4. Other Local Revenues	8600-8799	269,610.20	-36.04%	172,437.98	0.00%	172,437.98
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		35,110,144.86	0.96%	35,447,393.98	2.91%	36,478,773.98
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,857,591.19		14,079,312.19
b. Step & Column Adjustment				221,721.00		225,269.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,857,591.19	1.60%	14,079,312.19	2.03%	14,364,581.19
2. Classified Salaries						
a. Base Salaries				5,320,071.77		5,400,769.77
b. Step & Column Adjustment				130,698.00		133,939.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,320,071.77	1.52%	5,400,769.77	2.48%	5,534,708.77
3. Employee Benefits	3000-3999	9,380,825.64	4.75%	9,826,671.00	1.69%	9,992,931.00
4. Books and Supplies	4000-4999	2,760,850.00	-17.81%	2,269,063.00	3.02%	2,337,589.00
5. Services and Other Operating Expenditures	5000-5999	3,912,635.98	-22.12%	3,047,244.00	3.02%	3,139,271.00
6. Capital Outlay	6000-6999	786,114.48	-90.22%	76,918.00	3.02%	79,241.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	680,221.25	3.14%	701,579.00	3.02%	722,768.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,119.78	0.00%	128,119.78	0.00%	128,119.78
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)		36,826,430.09	-3.52%	35,529,676.74	2.17%	36,299,209.74
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,716,285.23)		(82,282.76)		179,564.24
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,522,845.68		3,806,560.45		3,724,277.69
2. Ending Fund Balance (Sum lines C and D1)		3,806,560.45		3,724,277.69		3,903,841.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		0.00		0.00
b. Restricted	9740	222,384.09		202,333.08		200,772.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	195,095.00		295,095.00		395,095.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,386,081.59		3,226,849.61		3,307,974.63
2. Unassigned/Unappropriated	9790	(0.23)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,806,560.45		3,724,277.69		3,903,841.93

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,386,081.59		3,226,849.61		3,307,974.63
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.23)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,386,081.36		3,226,849.61		3,307,974.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.19%		9.08%		9.11%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,549.84		2,549.84		2,549.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		36,826,430.09		35,529,676.74		36,299,209.74
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		36,826,430.09		35,529,676.74		36,299,209.74
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,104,792.90		1,065,890.30		1,088,976.29
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,104,792.90		1,065,890.30		1,088,976.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**General Fund  
Unrestricted Resources**

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	29,027,755.64	2.08%	29,630,560.00	3.11%	30,552,307.00
2. Federal Revenues	8100-8299	59,862.02	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	472,126.00	1.79%	480,577.00	2.92%	494,610.00
4. Other Local Revenues	8600-8799	140,137.98	0.00%	140,137.98	0.00%	140,137.98
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,810,132.77)	4.09%	(2,925,000.00)	1.88%	(2,980,000.00)
6. Total (Sum lines A1 thru A5c)		26,889,748.87	1.62%	27,326,274.98	3.22%	28,207,054.98
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,168,775.08		12,363,475.08
b. Step & Column Adjustment				194,700.00		197,816.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,168,775.08	1.60%	12,363,475.08	2.09%	12,621,291.08
2. Classified Salaries						
a. Base Salaries				4,480,956.10		4,592,084.10
b. Step & Column Adjustment				111,128.00		113,884.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,480,956.10	2.48%	4,592,084.10	2.48%	4,705,968.10
3. Employee Benefits	3000-3999	5,973,686.80	6.72%	6,375,334.00	2.25%	6,518,757.00
4. Books and Supplies	4000-4999	1,470,195.17	-4.58%	1,402,905.00	3.02%	1,445,273.00
5. Services and Other Operating Expenditures	5000-5999	2,065,948.98	3.14%	2,130,820.00	3.02%	2,195,171.00
6. Capital Outlay	6000-6999	541,198.70	-95.46%	24,544.00	3.02%	25,285.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	476,415.44	3.14%	491,374.00	3.02%	506,214.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,149.00)	0.00%	(120,149.00)	0.00%	(120,149.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,119.78	0.00%	128,119.78	0.00%	128,119.78
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,185,147.05	0.75%	27,388,506.96	2.33%	28,025,929.96
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(295,398.18)		(62,231.98)		181,125.02
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,879,574.77		3,584,176.59		3,521,944.61
2. Ending Fund Balance (Sum lines C and D1)		3,584,176.59		3,521,944.61		3,703,069.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	195,095.00		295,095.00		395,095.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,386,081.59		3,226,849.61		3,307,974.63
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,584,176.59		3,521,944.61		3,703,069.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,386,081.59		3,226,849.61		3,307,974.63
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,386,081.59		3,226,849.61		3,307,974.63
<b>F. ASSUMPTIONS</b>						
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.						
Certificated salaries in 2021-22 show the increase of 1 FTE for a CTE Teacher. One-time costs in 2019-20 objects 4000-6999 were specifically identified and removed from the 2020-21 projection before the application of California CPI of 3.14%. Statutory COLA was estimated based on the November LAO projections of 1.79% and 2.92% for 2020-21 and 2021-22 respectively. The assigned fund balance is composed of a constant \$95,000 for equipment replacement account, and setting aside and additional \$100,000 each year for the upcoming Science Curriculum adoption--totallying \$300,000 by the end of 2021-22.						

**General Fund  
Restricted Resources**

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,064,398.00	-8.46%	1,889,853.00	0.00%	1,889,853.00
3. Other State Revenues	8300-8599	3,216,393.00	1.79%	3,273,966.00	2.92%	3,369,566.00
4. Other Local Revenues	8600-8799	129,472.22	-75.05%	32,300.00	0.00%	32,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,810,132.77	4.09%	2,925,000.00	1.88%	2,980,000.00
6. Total (Sum lines A1 thru A5c)		8,220,395.99	-1.21%	8,121,119.00	1.85%	8,271,719.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,688,816.11		1,715,837.11
b. Step & Column Adjustment				27,021.00		27,453.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,688,816.11	1.60%	1,715,837.11	1.60%	1,743,290.11
2. Classified Salaries						
a. Base Salaries				839,115.67		808,685.67
b. Step & Column Adjustment				19,570.00		20,055.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(50,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	839,115.67	-3.63%	808,685.67	2.48%	828,740.67
3. Employee Benefits	3000-3999	3,407,138.84	1.30%	3,451,337.00	0.66%	3,474,174.00
4. Books and Supplies	4000-4999	1,290,654.83	-32.89%	866,158.00	3.02%	892,316.00
5. Services and Other Operating Expenditures	5000-5999	1,846,687.00	-50.37%	916,424.00	3.02%	944,100.00
6. Capital Outlay	6000-6999	244,915.78	-78.62%	52,374.00	3.02%	53,956.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	203,805.81	3.14%	210,205.00	3.02%	216,554.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	120,149.00	0.00%	120,149.00	0.00%	120,149.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,641,283.04	-15.56%	8,141,169.78	1.62%	8,273,279.78
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,420,887.05)		(20,050.78)		(1,560.78)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,643,270.91		222,383.86		202,333.08
2. Ending Fund Balance (Sum lines C and D1)		222,383.86		202,333.08		200,772.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	222,384.09		202,333.08		200,772.30
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.23)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		222,383.86		202,333.08		200,772.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
Classified salaries in 2020-21 show a decrease for temporary CSI positions hired in 2019-20. One-time costs and revenues were removed from the 2019-20 totals before the application of the statutory COLA or California CPI for 2020-21 and 2021-22. Contributions were increased to maintain approximately \$200,000 for restricted fund balance for the routine repair and maintenance fund.						

## **Section 4**

### **Average Daily Attendance**

**This schedule reports our projected Revenue Limit ADA.**

**Average Daily Attendance, ADA, is calculated by dividing the actual days of attendance by the possible days. Thus, if pupil attended 90 days out of a possible 100 days, the pupil would generate 0.90 ADA for funding purposes.**

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,459.84	2,459.84	2,459.84	2,459.84	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,459.84	2,459.84	2,459.84	2,459.84	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,459.84	2,459.84	2,459.84	2,459.84	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

## **Section 5**

### **Local Control Funding Formula Calculation**

**The BASC Calculator developed by the  
Fiscal Management Crisis and Team (FCMAT).  
These select reports are presented to show the  
Funding Formula Assumptions and Calculations.**

**The Formula is fully funded.**

# Delhi Unified (75366)

	2019-20	2020-21	2021-22
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	7,390,036	7,609,317	7,892,803
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	6,470,101	6,757,647	7,039,614
3. Difference [1] less [2]	919,935	851,670	853,189
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	919,935	851,670	853,189
GAP funding rate	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	7,390,036	7,609,317	7,892,803
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	21,490,784	21,874,656	22,512,917
LCFF Phase-In Entitlement	29,027,407	29,630,560	30,552,307
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	34.39%	34.79%	35.06%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 7,390,036	\$ 7,609,317	\$ 7,892,803
Current year Percentage to Increase or Improve Services	34.39%	34.79%	35.06%

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Delhi Unified (75366)

	2018-19	2019-20	2020-21	2021-22
COLA & Augmentation	3.70%	3.26%	1.79%	2.92%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	2,547,535	2,547,535	2,547,535	2,547,535
Less In-Lieu transfer	\$ (2,716)	\$ (2,716)	\$ (2,716)	\$ (2,716)
Total Local Revenue	\$ 2,544,819	\$ 2,544,819	\$ 2,544,819	\$ 2,544,819

**UNDULICATED PUPIL PERCENTAGE**

	2018-19	2019-20	2020-21	2021-22
District Enrollment	2,566	2,583	2,583	2,583
COE Enrollment	42	42	42	42
Total Enrollment	2,608	2,625	2,625	2,625
District Unduplicated Pupil Count	2,258	2,304	2,304	2,304
COE Unduplicated Pupil Count	42	42	42	42
Total Unduplicated Pupil Count	2,300	2,346	2,346	2,346
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	88.19%	89.37%	89.37%	89.37%
Unduplicated Pupil Percentage (%)	87.69%	88.41%	88.98%	89.37%

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Delhi Unified (75366)

**2018-19    2019-20    2020-21    2021-22**

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:	2018-19	2019-20	2020-21	2021-22
<b>CURRENT YEAR ADA:</b>					
Grades TK-3	P-2	773.38	773.38	773.38	773.38
Grades 4-6	(Annual for Special	569.09	569.04	569.04	569.04
Grades 7-8	Day Class	394.64	394.64	394.64	394.64
Grades 9-12	extended year)	722.01	722.01	722.01	722.01
<b>Non Public School, NPS-Licensed Children Institutions, Community Day School:</b>					
Grades TK-3	Annual	-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		0.72	0.72	0.72	0.72
<b>SUBTOTAL</b>		2,459.84	2,459.79	2,459.79	2,459.79
<b>County operated (Community School, Special Ed):</b>					
Grades TK-3	P-2 / Annual	5.18	5.18	5.18	5.18
Grades 4-6		8.06	8.06	8.06	8.06
Grades 7-8		7.36	7.36	7.36	7.36
Grades 9-12		21.36	21.36	21.36	21.36
<b>TOTAL</b>		2,501.80	2,501.75	2,501.75	2,501.75
<b>RATIO: District ADA to Enrollment</b>		0.9586	0.9523	0.9523	0.9523
<b>RATIO: Combined ADA to Enrollment</b>		0.9593	0.9530	0.9530	0.9530

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Delhi Unified (75366)

**2018-19    2019-20    2020-21    2021-22**

**LCFF ADA**

**ADA Guarantee - Current Year**

Grades TK-3	773.38	773.38	773.38	773.38
Grades 4-6	569.09	569.04	569.04	569.04
Grades 7-8	394.64	394.64	394.64	394.64
Grades 9-12	722.01	722.01	722.01	722.01
<b>LCFF Subtotal</b>	<b>2,459.12</b>	<b>2,459.07</b>	<b>2,459.07</b>	<b>2,459.07</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>2,459.12</b>	<b>2,459.07</b>	<b>2,459.07</b>	<b>2,459.07</b>
<b>Change in LCFF ADA</b>	<b>7.28</b>	<b>(0.05)</b>	<b>(0.00)</b>	<b>0.00</b>
(excludes NSS ADA)	Increase	Decline	Decline	Increase



LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						3.260%
3 yr average			COLA & Augmentation		88.41% 88.41% 2019-20	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	778.56	7,702	801	1,504	1,420	8,896,548
Grades 4-6	577.15	7,818		1,382	1,306	6,063,755
Grades 7-8	402.00	8,050		1,423	1,345	4,348,898
Grades 9-12	744.09	9,329	243	1,693	1,599	9,571,619
Subtract NSS						-
NSS Allowance						-
TOTAL BASE	2,501.80	20,686,344	804,440	3,800,000	3,590,036	28,880,820
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						146,587
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						29,027,407
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE

LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						29,027,407
LOCAL CONTROL FUNDING FORMULA FLOOR						28,010,337
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding						100.00%
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						29,027,407
CALCULATE STATE AID						
Transition Entitlement						29,027,407
Local Revenue (including RDA)						(2,544,819)
Gross State Aid						26,482,588
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			5,462.00	2,501.80	13,664,832	
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(2,544,819)
Subtotal State Aid for Historical RL/Charter General BG						11,120,013
Categorical funding from 2012-13						2,355,930
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						13,475,943
TOTAL STATE AID						26,482,588
LCFF Phase-In Entitlement						
(before COE transfer, Choice & Charter Supplemental)						29,027,407
CHANGE OVER PRIOR YEAR			3.63%	1,017,079		
LCFF Entitlement PER ADA						11,603
PER ADA CHANGE OVER PRIOR YEAR			3.64%	407		
BASIC AID STATUS (school districts only)						Non-Basic Aid

LOCAL CONTROL FUNDING FORMULA						2020-21
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						
3 yr average			COLA & Augmentation			1.790%
			88.98%	88.98%		2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	778.56	7,840	815	1,540	1,470	9,082,469
Grades 4-6	577.10	7,958		1,416	1,352	6,190,130
Grades 7-8	402.00	8,194		1,458	1,392	4,439,835
Grades 9-12	744.09	9,496	247	1,734	1,655	9,771,539
Subtract NSS		-	-			-
NSS Allowance		-				-
TOTAL BASE	2,501.75	21,056,339	818,317	3,892,813	3,716,504	29,483,973
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						146,587
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						29,630,560
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE

LOCAL CONTROL FUNDING FORMULA						2020-21
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR						29,630,560
LCFF Need (LCFF Target less LCFF Floor, if positive)						28,009,825
Current Year Gap Funding						-
ECONOMIC RECOVERY PAYMENT						100.00%
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						29,630,560
CALCULATE STATE AID						
Transition Entitlement						29,630,560
Local Revenue (including RDA)						(2,544,819)
Gross State Aid						27,085,741
CALCULATE MINIMUM STATE AID						
			12-13 Rate	20-21 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,462.00	2,501.75		13,664,559
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(2,544,819)
Subtotal State Aid for Historical RL/Charter General BG						11,119,740
Categorical funding from 2012-13						2,355,930
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						13,475,670
TOTAL STATE AID						27,085,741
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						29,630,560
CHANGE OVER PRIOR YEAR			2.08%	603,153		
LCFF Entitlement PER ADA						11,844
PER ADA CHANGE OVER PRIOR YEAR			2.08%	241		
BASIC AID STATUS (school districts only)						Non-Basic Aid

LOCAL CONTROL FUNDING FORMULA	2021-22					
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average		COLA & Augmentation 89.37% 89.37%		2.920%	2021-22
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	778.56	8,069	839	1,592	1,531	9,366,899
Grades 4-6	577.10	8,190		1,464	1,407	6,383,495
Grades 7-8	402.00	8,433		1,507	1,449	4,578,589
Grades 9-12	744.09	9,773	254	1,792	1,723	10,076,739
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	2,501.75	21,670,708	842,209	4,023,958	3,868,845	30,405,720
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						146,587
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						30,552,307
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE

LOCAL CONTROL FUNDING FORMULA	2021-22		
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET	2021-22		
LOCAL CONTROL FUNDING FORMULA FLOOR	30,552,307		
LCFF Need (LCFF Target less LCFF Floor, if positive)	28,009,825		
Current Year Gap Funding	100.00%		-
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			30,552,307
CALCULATE STATE AID			
Transition Entitlement			30,552,307
Local Revenue (including RDA)			(2,544,819)
Gross State Aid			28,007,488
CALCULATE MINIMUM STATE AID			
	12-13 Rate	21-22 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,462.00	2,501.75	13,664,559
2012-13 NSS Allowance (deficit)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(2,544,819)
Subtotal State Aid for Historical RL/Charter General BG			11,119,740
Categorical funding from 2012-13			2,355,930
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			13,475,670
TOTAL STATE AID			28,007,488
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	30,552,307		
CHANGE OVER PRIOR YEAR	3.11%	921,747	
LCFF Entitlement PER ADA	12,212		
PER ADA CHANGE OVER PRIOR YEAR	3.11%	368	
BASIC AID STATUS (school districts only)	Non-Basic Aid		

## **Section 6**

### **Statement of Cash Flow**

**This report shows the projected cash flow in the  
General Fund for the budget year.**

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)			November							
A. BEGINNING CASH			6,105,582.00	4,230,178.00	1,906,716.00	2,559,301.00	2,539,348.00	1,997,464.00	3,331,668.00	3,277,269.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,119,378.00	1,119,378.00	3,088,822.00	2,014,880.00	2,014,880.00	2,952,153.00	2,067,697.00	2,067,697.00
Property Taxes	8020-8079		29,391.00	0.00	0.00	155,287.00	153,016.00	1,106,065.00		
Miscellaneous Funds	8080-8099		0.00	(178.00)	0.00	0.00	(235.00)	(329.00)	(329.00)	(329.00)
Federal Revenue	8100-8299		(310,273.00)	0.00	(197,542.00)	569,006.00	62,500.00	0.00	830,310.00	0.00
Other State Revenue	8300-8599		31,120.00	74,451.00	12,099.00	8,418.00	155,172.00	209,927.00	81,927.00	81,927.00
Other Local Revenue	8600-8799		52,390.00	19,187.00	31,566.00	35,247.00	11,611.00	25,658.00	10,658.00	10,658.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			922,006.00	1,212,840.00	2,932,932.00	2,782,838.00	2,396,944.00	4,269,504.00	2,990,263.00	2,159,963.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,037,563.00	1,241,655.00	1,154,811.00	1,163,813.00	1,208,563.00	1,150,169.00	1,150,169.00	1,150,169.00
Classified Salaries	2000-2999		255,489.00	444,140.00	484,381.00	449,318.00	445,944.00	465,828.00	465,828.00	465,828.00
Employee Benefits	3000-3999		414,722.00	555,352.00	588,083.00	597,231.00	655,994.00	582,952.00	582,952.00	582,952.00
Books and Supplies	4000-4999		130,143.00	140,367.00	207,168.00	208,356.00	162,703.00	94,518.00	441,081.00	94,518.00
Services	5000-5999		554,660.00	657,682.00	139,372.00	285,155.00	282,284.00	182,210.00	215,340.00	198,775.00
Capital Outlay	6000-6599		64,684.00	334,702.00	43,195.00	91,922.00	72,593.00		150,000.00	
Other Outgo	7000-7499		93,030.00	37,816.00	41,614.00	190,963.00	41,614.00	39,312.00	39,312.00	39,312.00
Interfund Transfers Out	7600-7829		0.00	25,000.00	0.00	18,000.00	0.00	40,000.00		
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,550,391.00	3,476,714.00	2,638,624.00	2,994,759.00	2,869,695.00	2,554,869.00	3,044,682.00	2,531,554.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299	1,514,582.00	343,351.00	(40,000.00)	298,112.00	185,864.00	(97,000.00)	826,255.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			1,514,582.00	343,351.00	(40,000.00)	298,112.00	185,864.00	826,255.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,740,372.00	590,374.00	19,568.00	(62,165.00)	(6,104.00)	(27,667.00)	1,226,546.00		
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			1,740,372.00	590,374.00	19,568.00	(62,165.00)	(6,104.00)	1,226,546.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			(225,790.00)	(247,623.00)	(59,588.00)	358,277.00	(91,969.00)	(400,291.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,875,408.00)	(2,323,462.00)	652,585.00	(19,953.00)	(541,684.00)	1,334,224.00	(54,419.00)	(371,601.00)
F. ENDING CASH (A + E)			4,230,178.00	1,906,716.00	2,559,301.00	2,539,348.00	1,997,464.00	3,331,668.00	3,277,269.00	2,905,668.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)		November							
A. BEGINNING CASH		2,905,668.00	3,659,933.00	3,468,280.00	3,932,561.66				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,952,153.00	2,067,697.00	2,067,697.00	2,952,156.00			26,482,583.00	26,482,583.00
Property Taxes	8020-8079			1,105,094.64				2,547,833.64	2,547,833.64
Miscellaneous Funds	8090-9099	(329.00)	(329.00)	(329.00)	(331.00)			(2,716.00)	(2,716.00)
Federal Revenue	8100-8299	278,154.00	212,426.00	0.00	321,729.02	359,950.00		2,124,260.02	2,124,260.02
Other State Revenue	8300-8599	81,927.00	206,927.00	81,927.00	81,929.00	125,000.00	2,458,781.00	3,693,519.00	3,693,519.00
Other Local Revenue	8900-8799	25,659.00	10,659.00	10,659.00	25,661.20			269,610.20	269,610.20
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,335,563.00	2,497,379.00	3,265,047.64	3,381,144.22	484,950.00	2,458,781.00	35,110,144.66	35,110,144.66
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,150,169.00	1,150,169.00	1,150,169.00	1,150,172.19			13,657,591.19	13,657,591.19
Classified Salaries	2000-2999	465,828.00	465,828.00	465,828.00	465,831.77			5,320,071.77	5,320,071.77
Employee Benefits	3000-3999	582,952.00	582,952.00	582,952.00	582,950.64		2,458,781.00	9,380,825.64	9,380,825.64
Books and Supplies	4000-4999	94,518.00	252,046.00	252,046.00	346,563.00	339,823.00		2,760,850.00	2,760,850.00
Services	5000-5999	249,469.00	198,775.00	215,340.00	397,549.68	339,823.00		3,912,635.68	3,912,635.68
Capital Outlay	6000-6599				29,118.48			766,114.48	766,114.48
Other Outgo	7000-7499	39,312.00	39,312.00	39,312.00	39,312.25			680,221.25	680,221.25
Interfund Transfers Out	7600-7829			45,119.78				128,119.78	128,119.78
All Other Financing Uses	7830-7899							0.00	0.00
TOTAL DISBURSEMENTS		2,581,248.00	2,689,082.00	2,750,766.78	3,011,458.31	673,646.00	2,458,781.00	36,826,431.09	36,826,431.09
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,514,582.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,514,582.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							1,740,372.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,740,372.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(225,790.00)	
E. NET INCREASE/DECREASE (B - C + D)		754,315.00	(191,703.00)	514,280.86	369,645.91	(188,696.00)	0.00	(1,942,073.23)	(1,716,285.23)
F. ENDING CASH (A + E)		3,659,983.00	3,468,280.00	3,982,560.86	4,352,206.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,163,510.77	

## **Section 7**

### **General Fund**

**The General Fund is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.**

**Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities**

**The principal revenue sources for this fund is through a State apportionment calculated by the Local Control Funding Formula.**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	28,968,736.00	28,968,736.00	7,524,959.04	29,027,755.64	59,019.64	0.2%
2) Federal Revenue		8100-8299	1,999,409.00	1,999,409.00	61,191.00	2,124,260.02	124,851.02	6.2%
3) Other State Revenue		8300-8599	2,594,149.00	2,594,149.00	126,076.22	3,688,519.00	1,094,370.00	42.2%
4) Other Local Revenue		8600-8799	206,000.00	206,000.00	138,389.87	269,610.20	63,610.20	30.9%
5) TOTAL, REVENUES			33,768,294.00	33,768,294.00	7,850,616.13	35,110,144.86		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	14,082,280.21	14,082,280.21	4,597,842.50	13,857,591.19	224,689.02	1.6%
2) Classified Salaries		2000-2999	5,288,488.02	5,288,488.02	1,613,328.67	5,320,071.77	(31,583.75)	-0.6%
3) Employee Benefits		3000-3999	8,525,385.57	8,525,385.57	2,185,389.41	9,380,825.64	(855,440.07)	-10.0%
4) Books and Supplies		4000-4999	2,094,154.00	2,094,154.00	686,034.75	2,760,850.00	(666,696.00)	-31.8%
5) Services and Other Operating Expenditures		5000-5999	3,333,561.00	3,333,561.00	1,637,069.84	3,912,635.98	(579,074.98)	-17.4%
6) Capital Outlay		6000-6999	80,000.00	80,000.00	534,402.04	786,114.48	(706,114.48)	-882.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	666,171.54	666,171.54	363,420.58	680,221.25	(14,049.71)	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,070,040.34	34,070,040.34	11,617,487.79	36,698,310.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(301,746.34)	(301,746.34)	(3,766,871.66)	(1,588,165.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	177,761.00	177,761.00	43,000.00	128,119.78	49,641.22	27.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(177,761.00)	(177,761.00)	(43,000.00)	(128,119.78)		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			(479,507.34)	(479,507.34)	(3,809,871.68)	(1,716,285.23)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,522,845.68	5,522,845.68		5,522,845.68	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)			5,522,845.68	5,522,845.68		5,522,845.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,522,845.68	5,522,845.68		5,522,845.68		
2) Ending Balance, June 30 (E + F1e)			5,043,338.34	5,043,338.34		3,806,560.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,462,063.27	1,462,063.27		222,384.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	174,332.00	905,250.11		195,095.00		
Lottery: Equipment Replacement	1100	9780	174,332.00					
Focus Clocks/Intercom Proj	0000	9780		359,516.00				
Set-Aside for Ed Park Pump Repair	0000	9780		75,000.00				
Lottery: Equipment Replacement	1100	9780		120,734.11				
Set-aside Social Science Curriculum	1100	9780		250,000.00				
Set-aside Science Curriculum	1100	9780		100,000.00				
Equipment Replacement Account	1100	9780				95,095.00		
Set-aside for Science Curriculum	1100	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,403,943.61	2,673,025.94		3,386,081.59		
Unassigned/Unappropriated Amount		9790	(0.54)	(0.98)		(0.23)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	23,282,062.00	23,282,062.00	6,268,516.00	22,944,763.00	(337,299.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	3,537,825.00	3,537,825.00	1,071,942.00	3,537,825.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	16,220.00	16,220.00	0.00	22,531.46	6,311.46	38.9%
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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,903,229.00	1,903,229.00	14,785.16	2,009,209.47	105,980.47	5.6%
Unsecured Roll Taxes		8042	143,514.00	143,514.00	156,751.26	149,550.45	6,036.45	4.2%
Prior Years' Taxes		8043	3,107.00	3,107.00	514.50	3,107.00	0.00	0.0%
Supplemental Taxes		8044	85,072.00	85,072.00	12,107.26	90,756.43	5,684.43	6.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	518.86	272,728.83	272,728.83	New
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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,971,029.00	28,971,029.00	7,525,135.04	29,030,471.64	59,442.64	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,293.00)	(2,293.00)	(176.00)	(2,716.00)	(423.00)	18.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,968,736.00	28,968,736.00	7,524,959.04	29,027,755.64	59,019.64	0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	341,705.00	341,705.00	(49,980.00)	341,705.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	966,326.00	966,326.00	239,664.00	958,654.00	(7,672.00)	-0.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	99,782.00	99,782.00	38,829.00	142,154.00	42,372.00	42.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	2,078.00	8,311.00	8,311.00	New
Title III, Part A, English Learner Program	4203	8290	83,796.00	83,796.00	(2,794.00)	103,671.00	19,875.00	23.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	482,800.00	482,800.00	(166,606.00)	484,903.00	2,103.00	0.4%
Other NCLB / Every Student Succeeds Act	5630	8290	482,800.00	482,800.00	(166,606.00)	484,903.00	2,103.00	0.4%
Career and Technical Education	3500-3599	8290	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	59,862.02	59,862.02	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,999,409.00</b>	<b>1,999,409.00</b>	<b>61,191.00</b>	<b>2,124,260.02</b>	<b>124,851.02</b>	<b>6.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	612,874.00	612,874.00	169,574.00	612,874.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	103,790.00	103,790.00	0.00	100,666.00	(3,124.00)	-3.0%
Lottery - Unrestricted and Instructional Materials		8560	501,840.00	501,840.00	(46,087.78)	501,840.00	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	0.00	0.00	0.00	0.00	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%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,375,645.00	1,375,645.00	2,590.00	2,473,139.00	1,097,494.00	79.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,594,149.00</b>	<b>2,594,149.00</b>	<b>126,076.22</b>	<b>3,688,519.00</b>	<b>1,094,370.00</b>	<b>42.2%</b>

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

24 75368 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	26,000.00	26,000.00	640.00	26,300.00	300.00	1.2%
Leases and Rentals		8650	3,000.00	3,000.00	175.75	3,000.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	20,226.81	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	1,646.11	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,000.00	3,000.00	2,371.00	8,000.00	5,000.00	166.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	114,000.00	114,000.00	113,330.20	172,310.20	58,310.20	51.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>206,000.00</b>	<b>206,000.00</b>	<b>138,389.87</b>	<b>269,610.20</b>	<b>63,610.20</b>	<b>30.9%</b>
<b>TOTAL, REVENUES</b>			<b>33,768,294.00</b>	<b>33,768,294.00</b>	<b>7,850,616.13</b>	<b>35,110,144.86</b>	<b>1,341,850.86</b>	<b>4.0%</b>

2019-20 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	11,691,878.00	11,691,878.00	3,757,068.32	11,367,729.95	324,148.05	2.8%
Certificated Pupil Support Salaries		1200	1,082,256.21	1,082,256.21	343,373.70	967,202.82	115,053.39	10.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,090,721.00	1,090,721.00	412,446.66	1,309,863.80	(219,142.80)	-20.1%
Other Certificated Salaries		1900	217,425.00	217,425.00	84,955.82	212,794.62	4,630.38	2.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,082,280.21</b>	<b>14,082,280.21</b>	<b>4,597,842.50</b>	<b>13,857,591.19</b>	<b>224,689.02</b>	<b>1.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	837,597.97	837,597.97	245,976.01	857,203.72	(19,605.75)	-2.3%
Classified Support Salaries		2200	2,487,835.82	2,487,835.82	740,800.08	2,385,836.55	101,999.27	4.1%
Classified Supervisors' and Administrators' Salaries		2300	685,796.67	685,796.67	232,243.76	706,793.76	(20,997.09)	-3.1%
Clerical, Technical and Office Salaries		2400	925,307.30	925,307.30	291,699.95	952,176.10	(26,868.80)	-2.9%
Other Classified Salaries		2900	351,950.26	351,950.26	102,608.87	418,061.64	(66,111.38)	-18.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,288,488.02</b>	<b>5,288,488.02</b>	<b>1,613,328.67</b>	<b>5,320,071.77</b>	<b>(31,583.75)</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,872,244.59	3,872,244.59	782,261.98	4,839,881.74	(967,637.15)	-25.0%
PERS		3201-3202	1,008,819.58	1,008,819.58	292,528.11	971,838.70	36,980.88	3.7%
OASDI/Medicare/Alternative		3301-3302	577,999.46	577,999.46	180,764.46	573,651.33	4,348.13	0.8%
Health and Welfare Benefits		3401-3402	2,682,200.00	2,682,200.00	827,388.77	2,612,581.84	69,608.16	2.6%
Unemployment Insurance		3501-3502	9,780.11	9,780.11	3,104.34	9,528.45	251.66	2.6%
Workers' Compensation		3601-3602	306,911.83	306,911.83	99,351.75	305,903.58	1,008.25	0.3%
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	67,430.00	67,430.00	0.00	67,430.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,525,385.57</b>	<b>8,525,385.57</b>	<b>2,185,389.41</b>	<b>9,380,825.64</b>	<b>(855,440.07)</b>	<b>-10.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	609,403.00	609,403.00	171,368.68	817,831.62	(208,428.62)	-34.2%
Books and Other Reference Materials		4200	0.00	0.00	(527.50)	0.00	0.00	0.0%
Materials and Supplies		4300	1,226,791.00	1,226,791.00	367,436.89	1,629,255.72	(402,464.72)	-32.8%
Noncapitalized Equipment		4400	257,960.00	257,960.00	147,756.68	313,762.66	(55,802.66)	-21.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,094,154.00</b>	<b>2,094,154.00</b>	<b>686,034.75</b>	<b>2,760,850.00</b>	<b>(666,696.00)</b>	<b>-31.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	110,032.00	110,032.00	33,002.35	172,171.40	(62,139.40)	-56.5%
Dues and Memberships		5300	19,100.00	19,100.00	18,054.91	25,160.00	(6,060.00)	-31.7%
Insurance		5400-5450	228,112.00	228,112.00	227,049.59	228,112.00	0.00	0.0%
Operations and Housekeeping Services		5500	637,000.00	637,000.00	206,737.00	637,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	423,700.00	423,700.00	755,366.42	1,043,829.07	(620,129.07)	-146.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,823,117.00	1,823,117.00	390,575.09	1,709,503.53	113,613.47	6.2%
Communications		5900	92,500.00	92,500.00	6,284.48	96,859.98	(4,359.98)	-4.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,333,561.00</b>	<b>3,333,561.00</b>	<b>1,637,069.84</b>	<b>3,912,635.98</b>	<b>(579,074.98)</b>	<b>-17.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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	302,702.06	405,760.50	(405,760.50)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	23,492.62	25,571.62	(25,571.62)	New
Equipment		6400	80,000.00	80,000.00	208,207.36	338,207.36	(258,207.36)	-322.8%
Equipment Replacement		6500	0.00	0.00	0.00	16,575.00	(16,575.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>534,402.04</b>	<b>786,114.48</b>	<b>(706,114.48)</b>	<b>-882.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	551,619.54	551,619.54	272,220.81	572,858.81	(21,239.27)	-3.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	8,049.00	8,049.00	5,852.12	7,970.12	78.88	1.0%
Other Debt Service - Principal		7439	106,503.00	106,503.00	85,347.65	99,392.32	7,110.68	6.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>666,171.54</b>	<b>666,171.54</b>	<b>363,420.58</b>	<b>680,221.25</b>	<b>(14,049.71)</b>	<b>-2.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>34,070,040.34</b>	<b>34,070,040.34</b>	<b>11,617,487.79</b>	<b>36,698,310.31</b>	<b>(2,628,269.97)</b>	<b>-7.7%</b>

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

24 75366 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	15,358.78	(15,358.78)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	102,761.00	102,761.00	0.00	37,761.00	65,000.00	63.3%
Other Authorized Interfund Transfers Out		7619	75,000.00	75,000.00	43,000.00	75,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			177,761.00	177,761.00	43,000.00	128,119.78	49,641.22	27.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			(177,761.00)	(177,761.00)	(43,000.00)	(128,119.78)	(49,641.22)	-27.9%

**General Fund  
Unrestricted Resources**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	28,968,736.00	28,968,736.00	7,524,959.04	29,027,755.64	59,019.64	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	59,862.02	59,862.02	New
3) Other State Revenue		8300-8599	475,250.00	475,250.00	5,851.45	472,126.00	(3,124.00)	-0.7%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	132,301.76	140,137.98	(59,862.02)	-29.9%
5) TOTAL, REVENUES			29,643,986.00	29,643,986.00	7,663,112.25	29,699,881.64		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,300,798.50	12,300,798.50	4,002,920.98	12,168,775.08	132,023.42	1.1%
2) Classified Salaries		2000-2999	4,501,040.94	4,501,040.94	1,352,159.60	4,480,956.10	20,084.84	0.4%
3) Employee Benefits		3000-3999	6,268,913.28	6,268,913.28	1,887,252.95	5,973,686.80	295,226.48	4.7%
4) Books and Supplies		4000-4999	1,538,390.00	1,538,390.00	518,679.55	1,470,185.17	68,194.83	4.4%
5) Services and Other Operating Expenditures		5000-5999	2,140,476.00	2,140,476.00	773,802.27	2,065,948.98	74,527.02	3.5%
6) Capital Outlay		6000-6999	80,000.00	80,000.00	349,990.51	541,198.70	(461,198.70)	-576.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	483,605.00	483,605.00	159,615.32	476,415.44	7,189.56	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(126,000.00)	(126,000.00)	0.00	(120,149.00)	(5,851.00)	4.6%
9) TOTAL, EXPENDITURES			27,187,223.72	27,187,223.72	9,044,421.18	27,057,027.27		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			2,456,762.28	2,456,762.28	(1,381,308.93)	2,642,854.37		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	177,761.00	177,761.00	43,000.00	128,119.78	49,641.22	27.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,577,300.00)	(2,577,300.00)	0.00	(2,810,132.77)	(232,832.77)	9.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,755,061.00)	(2,755,061.00)	(43,000.00)	(2,938,252.55)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(298,298.72)	(298,298.72)	(1,424,308.93)	(295,398.18)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,879,574.77	3,879,574.77		3,879,574.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,879,574.77	3,879,574.77		3,879,574.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,879,574.77	3,879,574.77		3,879,574.77		
2) Ending Balance, June 30 (E + F1e)			3,581,276.05	3,581,276.05		3,584,176.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	174,332.00	905,250.11		195,095.00		
Lottery: Equipment Replacement	1100	9780	174,332.00					
Focus Clocks/Intercom Proj	0000	9780		359,516.00				
Set-Aside for Ed Park Pump Repair	0000	9780		75,000.00				
Lottery: Equipment Replacement	1100	9780		120,734.11				
Set-aside Social Science Curriculum	1100	9780		250,000.00				
Set-aside Science Curriculum	1100	9780		100,000.00				
Equipment Replacement Account	1100	9780				95,095.00		
Set-aside for Science Curriculum	1100	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,403,943.61	2,673,025.94		3,386,081.59		
Unassigned/Unappropriated Amount		9790	0.44	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 (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	23,282,062.00	23,282,062.00	6,268,516.00	22,944,763.00	(337,299.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	3,537,825.00	3,537,825.00	1,071,942.00	3,537,825.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	16,220.00	16,220.00	0.00	22,531.46	6,311.46	38.9%
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	0.0%
County & District Taxes Secured Roll Taxes		8041	1,903,229.00	1,903,229.00	14,785.16	2,009,209.47	105,980.47	5.6%
Unsecured Roll Taxes		8042	143,514.00	143,514.00	156,751.26	149,550.45	6,036.45	4.2%
Prior Years' Taxes		8043	3,107.00	3,107.00	514.50	3,107.00	0.00	0.0%
Supplemental Taxes		8044	85,072.00	85,072.00	12,107.26	90,756.43	5,684.43	6.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	518.86	272,728.83	272,728.83	New
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	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,971,029.00	28,971,029.00	7,525,135.04	29,030,471.64	59,442.64	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,293.00)	(2,293.00)	(176.00)	(2,716.00)	(423.00)	18.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,968,736.00	28,968,736.00	7,524,959.04	29,027,755.64	59,019.64	0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	59,862.02	59,862.02	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	59,862.02	59,862.02	New
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	103,790.00	103,790.00	0.00	100,866.00	(3,124.00)	-3.0%
Lottery - Unrestricted and Instructional Materials		8560	371,460.00	371,460.00	5,011.45	371,460.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	840.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			475,250.00	475,250.00	5,851.45	472,126.00	(3,124.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Leases and Rentals		8650	2,000.00	2,000.00	175.75	2,000.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	20,226.81	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	113,000.00	113,000.00	111,899.20	53,137.98	(59,862.02)	-53.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>132,301.76</b>	<b>140,137.98</b>	<b>(59,862.02)</b>	<b>-29.9%</b>
<b>TOTAL, REVENUES</b>			<b>29,643,986.00</b>	<b>29,643,986.00</b>	<b>7,663,112.25</b>	<b>29,699,881.64</b>	<b>55,895.64</b>	<b>0.2%</b>

2019-20 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) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	10,374,652.00	10,374,652.00	3,324,849.52	10,150,899.36	223,752.64	2.2%
Certificated Pupil Support Salaries		1200	712,228.50	712,228.50	234,358.54	684,882.30	27,346.20	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,090,721.00	1,090,721.00	394,022.66	1,217,743.80	(127,022.80)	-11.6%
Other Certificated Salaries		1900	123,197.00	123,197.00	49,690.26	115,240.62	7,947.38	6.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>12,300,798.50</b>	<b>12,300,798.50</b>	<b>4,002,920.98</b>	<b>12,168,775.08</b>	<b>132,023.42</b>	<b>1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	576,729.59	576,729.59	169,272.93	607,799.81	(31,070.22)	-5.4%
Classified Support Salaries		2200	1,994,758.28	1,994,758.28	574,145.84	1,857,631.92	137,126.36	6.9%
Classified Supervisors' and Administrators' Salaries		2300	659,775.51	659,775.51	223,517.24	680,814.20	(20,838.69)	-3.2%
Clerical, Technical and Office Salaries		2400	925,307.30	925,307.30	288,018.58	934,040.33	(8,733.03)	-0.9%
Other Classified Salaries		2900	344,470.26	344,470.26	97,205.01	400,869.84	(56,399.58)	-16.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,501,040.94</b>	<b>4,501,040.94</b>	<b>1,352,159.60</b>	<b>4,480,956.10</b>	<b>20,084.84</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,274,351.37	2,274,351.37	688,139.41	2,107,637.04	166,714.33	7.3%
PERS		3201-3202	849,033.60	849,033.60	244,087.89	798,039.29	50,994.31	6.0%
OASDI/Medicare/Alternative		3301-3302	496,972.00	496,972.00	151,468.03	479,264.09	17,707.91	3.6%
Health and Welfare Benefits		3401-3402	2,306,790.75	2,306,790.75	715,200.16	2,247,720.26	59,070.49	2.6%
Unemployment Insurance		3501-3502	8,331.90	8,331.90	2,676.94	8,293.13	38.77	0.5%
Workers' Compensation		3601-3602	266,003.66	266,003.66	85,680.52	265,302.99	700.67	0.3%
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	67,430.00	67,430.00	0.00	67,430.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,268,913.28</b>	<b>6,268,913.28</b>	<b>1,887,252.95</b>	<b>5,973,686.80</b>	<b>295,226.48</b>	<b>4.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	429,023.00	429,023.00	134,756.67	427,090.00	1,933.00	0.5%
Books and Other Reference Materials		4200	0.00	0.00	(527.50)	0.00	0.00	0.0%
Materials and Supplies		4300	851,407.00	851,407.00	282,501.71	775,150.52	76,256.48	9.0%
Noncapitalized Equipment		4400	257,960.00	257,960.00	101,948.67	267,954.65	(9,994.65)	-3.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,538,390.00</b>	<b>1,538,390.00</b>	<b>518,679.55</b>	<b>1,470,195.17</b>	<b>68,194.83</b>	<b>4.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	65,000.00	65,000.00	22,270.42	65,000.00	0.00	0.0%
Dues and Memberships		5300	19,100.00	19,100.00	18,054.91	25,160.00	(6,060.00)	-31.7%
Insurance		5400-5450	228,112.00	228,112.00	227,049.59	228,112.00	0.00	0.0%
Operations and Housekeeping Services		5500	637,000.00	637,000.00	206,737.00	637,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,700.00	123,700.00	41,468.33	131,200.00	(7,500.00)	-6.1%
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	975,064.00	975,064.00	251,937.54	882,617.00	92,447.00	9.5%
Communications		5900	92,500.00	92,500.00	6,284.48	96,859.98	(4,359.98)	-4.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,140,476.00</b>	<b>2,140,476.00</b>	<b>773,802.27</b>	<b>2,065,948.98</b>	<b>74,527.02</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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	302,702.06	361,831.25	(361,831.25)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	23,492.62	25,571.62	(25,571.62)	New
Equipment		6400	80,000.00	80,000.00	23,795.83	153,795.83	(73,795.83)	-92.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>349,990.51</b>	<b>541,198.70</b>	<b>(461,198.70)</b>	<b>-576.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	430,860.00	430,860.00	130,222.00	430,860.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,356.00	2,356.00	159.12	2,277.12	78.88	3.3%
Other Debt Service - Principal		7439	50,389.00	50,389.00	29,234.20	43,278.32	7,110.68	14.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>483,605.00</b>	<b>483,605.00</b>	<b>159,615.32</b>	<b>476,415.44</b>	<b>7,189.56</b>	<b>1.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(126,000.00)	(126,000.00)	0.00	(120,149.00)	(5,851.00)	4.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(126,000.00)</b>	<b>(126,000.00)</b>	<b>0.00</b>	<b>(120,149.00)</b>	<b>(5,851.00)</b>	<b>4.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,187,223.72</b>	<b>27,187,223.72</b>	<b>9,044,421.18</b>	<b>27,057,027.27</b>	<b>130,196.45</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	15,358.78	(15,358.78)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	102,761.00	102,761.00	0.00	37,761.00	65,000.00	63.3%
Other Authorized Interfund Transfers Out		7619	75,000.00	75,000.00	43,000.00	75,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			177,761.00	177,761.00	43,000.00	128,119.78	49,641.22	27.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(2,577,300.00)	(2,577,300.00)	0.00	(2,810,132.77)	(232,832.77)	9.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,577,300.00)	(2,577,300.00)	0.00	(2,810,132.77)	(232,832.77)	9.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			(2,755,061.00)	(2,755,061.00)	(43,000.00)	(2,938,262.55)	(183,191.55)	6.6%



**General Fund  
Restricted Resources**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,999,409.00	1,999,409.00	61,191.00	2,064,398.00	64,989.00	3.3%
3) Other State Revenue		8300-8599	2,118,899.00	2,118,899.00	120,224.77	3,216,393.00	1,097,494.00	51.8%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	6,088.11	129,472.22	123,472.22	2057.9%
5) TOTAL, REVENUES			4,124,308.00	4,124,308.00	187,503.88	5,410,263.22		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,781,481.71	1,781,481.71	594,921.52	1,688,816.11	92,665.60	5.2%
2) Classified Salaries		2000-2999	787,447.08	787,447.08	261,169.07	839,115.67	(51,668.59)	-6.6%
3) Employee Benefits		3000-3999	2,256,472.29	2,256,472.29	298,136.46	3,407,138.84	(1,150,666.55)	-51.0%
4) Books and Supplies		4000-4999	555,764.00	555,764.00	167,355.20	1,290,654.83	(734,890.83)	-132.2%
5) Services and Other Operating Expenditures		5000-5999	1,193,085.00	1,193,085.00	863,267.57	1,846,687.00	(653,602.00)	-54.8%
6) Capital Outlay		6000-6999	0.00	0.00	184,411.53	244,915.78	(244,915.78)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	182,566.54	182,566.54	203,805.26	203,805.81	(21,239.27)	-11.6%
		7400-7499			0.00	120,149.00	5,851.00	4.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	126,000.00	126,000.00				
9) TOTAL, EXPENDITURES			6,882,816.62	6,882,816.62	2,573,066.61	9,641,283.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(2,758,508.62)	(2,758,508.62)	(2,385,562.73)	(4,231,019.82)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,577,300.00	2,577,300.00	0.00	2,810,132.77	232,832.77	9.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,577,300.00	2,577,300.00	0.00	2,810,132.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(181,208.62)	(181,208.62)	(2,385,562.73)	(1,420,887.05)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,643,270.91	1,643,270.91		1,643,270.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,643,270.91	1,643,270.91		1,643,270.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,643,270.91	1,643,270.91		1,643,270.91		
2) Ending Balance, June 30 (E + F1e)			1,462,062.29	1,462,062.29		222,383.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,462,063.27	1,462,063.27		222,384.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.98)	(0.98)		(0.23)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	341,705.00	341,705.00	(49,980.00)	341,705.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	966,326.00	966,326.00	239,664.00	958,654.00	(7,672.00)	-0.8%
Title I, Part D, Local Delinquent								
Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective								
Instruction	4035	8290	99,782.00	99,782.00	38,829.00	142,154.00	42,372.00	42.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	2,078.00	8,311.00	8,311.00	New
Title III, Part A, English Learner Program	4203	8290	83,796.00	83,796.00	(2,794.00)	103,671.00	19,875.00	23.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	482,800.00	482,800.00	(166,606.00)	484,903.00	2,103.00	0.4%
Other NCLB / Every Student Succeeds Act	5630	8290	482,800.00	482,800.00	(166,606.00)	484,903.00	2,103.00	0.4%
Career and Technical Education	3500-3599	8290	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,999,409.00</b>	<b>1,999,409.00</b>	<b>61,191.00</b>	<b>2,064,398.00</b>	<b>64,989.00</b>	<b>3.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	612,874.00	612,874.00	169,574.00	612,874.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	130,380.00	130,380.00	(51,099.23)	130,380.00	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	0.00	0.00	0.00	0.00	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%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,375,645.00	1,375,645.00	1,750.00	2,473,139.00	1,097,494.00	79.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,118,899.00</b>	<b>2,118,899.00</b>	<b>120,224.77</b>	<b>3,216,393.00</b>	<b>1,097,494.00</b>	<b>51.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,000.00	1,000.00	640.00	1,300.00	300.00	30.0%
Leases and Rentals		8650	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	1,646.11	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,000.00	3,000.00	2,371.00	8,000.00	5,000.00	166.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,000.00	1,000.00	1,431.00	119,172.22	118,172.22	11817.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROCP Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,000.00</b>	<b>6,000.00</b>	<b>6,088.11</b>	<b>129,472.22</b>	<b>123,472.22</b>	<b>2057.9%</b>
<b>TOTAL, REVENUES</b>			<b>4,124,308.00</b>	<b>4,124,308.00</b>	<b>187,503.88</b>	<b>5,410,263.22</b>	<b>1,285,955.22</b>	<b>31.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,317,226.00	1,317,226.00	432,216.80	1,216,830.59	100,395.41	7.6%
Certificated Pupil Support Salaries		1200	370,027.71	370,027.71	109,015.16	282,320.52	87,707.19	23.7%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	18,424.00	92,120.00	(92,120.00)	New
Other Certificated Salaries		1900	94,228.00	94,228.00	35,265.56	97,545.00	(3,317.00)	-3.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,781,481.71</b>	<b>1,781,481.71</b>	<b>594,921.52</b>	<b>1,688,816.11</b>	<b>92,665.60</b>	<b>5.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	260,868.38	260,868.38	76,703.08	249,403.91	11,464.47	4.4%
Classified Support Salaries		2200	493,077.54	493,077.54	166,654.24	528,204.63	(35,127.09)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	26,021.16	26,021.16	8,726.52	26,179.56	(158.40)	-0.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	3,681.37	18,135.77	(18,135.77)	New
Other Classified Salaries		2900	7,480.00	7,480.00	5,403.86	17,191.80	(9,711.80)	-129.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>787,447.08</b>	<b>787,447.08</b>	<b>261,169.07</b>	<b>839,115.67</b>	<b>(51,668.59)</b>	<b>-6.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,597,893.22	1,597,893.22	94,122.57	2,732,244.70	(1,134,351.48)	-71.0%
PERS		3201-3202	159,785.98	159,785.98	48,440.22	173,799.41	(14,013.43)	-8.8%
OASDI/Medicare/Alternative		3301-3302	81,027.46	81,027.46	29,286.43	94,387.24	(13,359.78)	-16.5%
Health and Welfare Benefits		3401-3402	375,409.25	375,409.25	112,188.61	364,871.58	10,537.67	2.8%
Unemployment Insurance		3501-3502	1,448.21	1,448.21	427.40	1,235.32	212.89	14.7%
Workers' Compensation		3601-3602	40,908.17	40,908.17	13,671.23	40,600.59	307.58	0.8%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,256,472.29</b>	<b>2,256,472.29</b>	<b>298,136.46</b>	<b>3,407,138.84</b>	<b>(1,150,666.55)</b>	<b>-51.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	180,380.00	180,380.00	36,612.01	390,741.62	(210,361.62)	-116.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	375,384.00	375,384.00	84,935.18	854,105.20	(478,721.20)	-127.5%
Noncapitalized Equipment		4400	0.00	0.00	45,808.01	45,808.01	(45,808.01)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>555,764.00</b>	<b>555,764.00</b>	<b>167,355.20</b>	<b>1,290,654.83</b>	<b>(734,890.83)</b>	<b>-132.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,032.00	45,032.00	10,731.93	107,171.40	(62,139.40)	-138.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,000.00	300,000.00	713,898.09	912,629.07	(612,629.07)	-204.2%
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 Operating Expenditures		5800	848,053.00	848,053.00	138,637.55	826,886.53	21,166.47	2.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,193,085.00</b>	<b>1,193,085.00</b>	<b>863,267.57</b>	<b>1,846,687.00</b>	<b>(653,602.00)</b>	<b>-54.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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	43,929.25	(43,929.25)	New
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	184,411.53	184,411.53	(184,411.53)	New
Equipment Replacement		6500	0.00	0.00	0.00	16,575.00	(16,575.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>184,411.53</b>	<b>244,915.78</b>	<b>(244,915.78)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	120,759.54	120,759.54	141,998.81	141,998.81	(21,239.27)	-17.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,693.00	5,693.00	5,693.00	5,693.00	0.00	0.0%
Other Debt Service - Principal		7439	56,114.00	56,114.00	56,113.45	56,114.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>182,566.54</b>	<b>182,566.54</b>	<b>203,805.26</b>	<b>203,805.81</b>	<b>(21,239.27)</b>	<b>-11.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	126,000.00	126,000.00	0.00	120,149.00	5,851.00	4.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>126,000.00</b>	<b>126,000.00</b>	<b>0.00</b>	<b>120,149.00</b>	<b>5,851.00</b>	<b>4.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,882,816.62</b>	<b>6,882,816.62</b>	<b>2,573,066.61</b>	<b>9,641,283.04</b>	<b>(2,758,466.42)</b>	<b>-40.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	2,577,300.00	2,577,300.00	0.00	2,810,132.77	232,832.77	9.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,577,300.00	2,577,300.00	0.00	2,810,132.77	232,832.77	9.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			2,577,300.00	2,577,300.00	0.00	2,810,132.77	(232,832.77)	9.0%

## **Section 8**

### **Cafeteria Fund**

**The Cafeteria Fund is used to account separately for federal, state, and local revenues to operate the food service program.**

**The principal revenue source in this fund is the federal National School Lunch and Breakfast Program, and State Meal Program. Both sources are generated based on meals served to pupils.**

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,443,589.00	1,443,589.00	186,262.24	1,463,589.00	20,000.00	1.4%
3) Other State Revenue		8300-8599	113,202.00	113,202.00	12,197.00	109,293.07	(3,908.93)	-3.5%
4) Other Local Revenue		8800-8799	95,000.00	95,000.00	27,075.16	95,000.00	0.00	0.0%
5) TOTAL REVENUES			1,651,791.00	1,651,791.00	225,534.40	1,667,882.07		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	615,318.42	615,318.42	171,644.36	574,489.47	40,828.95	6.6%
3) Employee Benefits		3000-3999	228,886.97	228,886.97	61,805.22	214,947.80	13,939.17	6.1%
4) Books and Supplies		4000-4999	859,897.00	859,897.00	104,906.30	859,415.75	481.25	0.1%
5) Services and Other Operating Expenditures		5000-5999	50,450.00	50,450.00	10,594.89	50,450.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,754,552.39	1,754,552.39	348,950.77	1,699,303.02		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(102,761.39)	(102,761.39)	(123,416.37)	(31,420.95)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	102,761.00	102,761.00	0.00	37,761.00	(65,000.00)	-63.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			102,761.00	102,761.00	0.00	37,761.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.39)	(0.39)	(123,416.37)	6,340.05		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,241.98	11,241.98		11,241.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,241.98	11,241.98		11,241.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,241.98	11,241.98		11,241.98		
2) Ending Balance, June 30 (E + F1e)			11,241.59	11,241.59		17,582.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	6,037.90		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9718	0.00	0.00		0.00		
b) Restricted		9740	11,241.59	5,203.69		17,582.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	1,443,589.00	1,443,589.00	186,262.24	1,463,589.00	20,000.00	1.4%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,443,589.00</b>	<b>1,443,589.00</b>	<b>186,262.24</b>	<b>1,463,589.00</b>	<b>20,000.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	113,202.00	113,202.00	12,197.00	109,293.07	(3,908.93)	-3.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>113,202.00</b>	<b>113,202.00</b>	<b>12,197.00</b>	<b>109,293.07</b>	<b>(3,908.93)</b>	<b>-3.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	75,000.00	75,000.00	22,786.55	75,000.00	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	892.11	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	3,396.50	20,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>95,000.00</b>	<b>95,000.00</b>	<b>27,075.16</b>	<b>95,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,651,791.00</b>	<b>1,651,791.00</b>	<b>225,534.40</b>	<b>1,667,882.07</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	515,705.16	515,705.16	140,181.60	473,996.47	41,708.69	8.1%
Classified Supervisors' and Administrators' Salaries		2300	66,437.00	66,437.00	22,305.68	66,917.04	(480.04)	-0.7%
Clerical, Technical and Office Salaries		2400	33,176.26	33,176.26	9,157.08	33,575.96	(399.70)	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			615,318.42	615,318.42	171,644.36	574,489.47	40,828.95	6.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	120,317.39	120,317.39	31,446.56	109,404.80	10,912.59	9.1%
OASDI/Medicare/Alternative		3301-3302	44,394.38	44,394.38	13,099.32	45,455.72	(1,061.34)	-2.4%
Health and Welfare Benefits		3401-3402	54,600.00	54,600.00	14,427.16	50,547.58	4,052.42	7.4%
Unemployment Insurance		3501-3502	290.14	290.14	85.90	282.54	7.60	2.6%
Workers' Compensation		3601-3602	9,285.06	9,285.06	2,746.28	9,257.16	27.90	0.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			228,886.97	228,886.97	61,805.22	214,947.80	13,939.17	6.1%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	4,661.15	20,000.00	10,000.00	33.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	829,897.00	829,897.00	100,245.15	839,415.75	(9,518.75)	-1.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			859,897.00	859,897.00	104,906.30	859,415.75	481.25	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	6.38	1,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,500.00	18,500.00	4,457.82	18,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	107.95	10,000.00	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	19,750.00	19,750.00	5,760.00	19,750.00	0.00	0.0%
Communications		5900	700.00	700.00	262.74	700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>50,450.00</b>	<b>50,450.00</b>	<b>10,594.89</b>	<b>50,450.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,754,552.39</b>	<b>1,754,552.39</b>	<b>348,950.77</b>	<b>1,699,303.02</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	102,761.00	102,761.00	0.00	37,761.00	(65,000.00)	-63.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			102,761.00	102,761.00	0.00	37,761.00	(65,000.00)	-63.3%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			102,761.00	102,761.00	0.00	37,761.00		



## **Section 9**

### **Child Development Fund**

**The Child Development Fund is used to account separately for the state grant Pre-Kindergarten and Family Literacy given for half day preschool programs.**

**The principal revenue source in this fund is the Pre-Kindergarten and Family Literacy Grant for which revenues are generated on a reimbursement basis.**

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)
<b>A. REVENUES</b>								
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	213,518.00	213,518.00	70,686.00	213,518.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	98.59	0.00	0.00	0.0%
5) TOTAL, REVENUES			213,518.00	213,518.00	70,784.59	213,518.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	65,659.85	65,659.85	18,513.04	61,982.48	3,677.37	5.6%
2) Classified Salaries		2000-2999	68,112.80	68,112.80	25,531.02	78,588.86	(10,474.06)	-15.4%
3) Employee Benefits		3000-3999	58,822.40	58,822.40	18,805.52	64,282.09	(5,439.69)	-9.2%
4) Books and Supplies		4000-4999	20,923.00	20,923.00	20,110.30	37,923.00	(17,000.00)	-81.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	31.29	5,000.00	(5,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			213,518.05	213,518.05	82,991.17	247,754.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A3 - B9)</b>			(0.05)	(0.05)	(12,206.58)	(34,236.43)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	15,358.78	15,358.78	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	15,358.78		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.05)	(0.05)	(12,206.58)	(18,877.65)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,325.48	40,325.48		40,325.48	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)			40,325.48	40,325.48		40,325.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,325.48	40,325.48		40,325.48		
2) Ending Balance, June 30 (E + F1e)			40,325.43	40,325.43		21,447.83		
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	40,325.48	40,325.48		21,447.83		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.05)	(0.05)		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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	208,518.00	208,518.00	72,945.00	208,518.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	(2,259.00)	5,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>213,518.00</b>	<b>213,518.00</b>	<b>70,686.00</b>	<b>213,518.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	98.59	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>98.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>213,518.00</b>	<b>213,518.00</b>	<b>70,784.59</b>	<b>213,518.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	65,659.85	65,659.85	18,513.04	61,982.48	3,677.37	5.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>65,659.85</b>	<b>65,659.85</b>	<b>18,513.04</b>	<b>61,982.48</b>	<b>3,677.37</b>	<b>5.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	54,168.80	54,168.80	23,269.90	74,184.62	(20,015.82)	-37.0%
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	13,944.00	13,944.00	2,261.12	4,402.24	9,541.76	68.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>68,112.80</b>	<b>68,112.80</b>	<b>25,531.02</b>	<b>78,586.86</b>	<b>(10,474.06)</b>	<b>-15.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,259.05	5,259.05	3,244.85	10,592.62	(5,333.57)	-101.4%
PERS		3201-3202	21,720.96	21,720.96	3,899.47	15,348.67	6,372.29	29.3%
OASDI/Medicare/Alternative		3301-3302	8,435.14	8,435.14	2,111.55	6,659.68	1,775.26	21.0%
Health and Welfare Benefits		3401-3402	21,200.00	21,200.00	8,822.93	29,326.80	(8,126.80)	-38.3%
Unemployment Insurance		3501-3502	66.89	66.89	22.02	64.52	2.37	3.5%
Workers' Compensation		3601-3602	2,140.36	2,140.36	704.70	2,269.60	(129.24)	-6.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>58,822.40</b>	<b>58,822.40</b>	<b>18,805.52</b>	<b>64,262.09</b>	<b>(5,439.69)</b>	<b>-9.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,923.00	20,923.00	20,110.30	37,923.00	(17,000.00)	-81.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,923.00</b>	<b>20,923.00</b>	<b>20,110.30</b>	<b>37,923.00</b>	<b>(17,000.00)</b>	<b>-81.3%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	31.29	5,000.00	(5,000.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>31.29</b>	<b>5,000.00</b>	<b>(5,000.00)</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>213,518.05</b>	<b>213,518.05</b>	<b>82,991.17</b>	<b>247,754.43</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	15,358.78	15,358.78	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	15,358.78	15,358.78	New
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	15,358.78		

## **Section 10**

### **Building Fund**

**The Building Fund is used to account separately for the  
proceeds of the General Obligation Bond  
Measures E and W, approved by the voters at the  
November 2012 and November 2016 General Elections.**



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)
<b>A. REVENUES</b>								
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	53,356.17	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	53,356.17	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,544.26	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	112,934.01	1,342,525.23	(342,525.23)	-34.3%
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			1,000,000.00	1,000,000.00	114,478.27	1,342,525.23		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,000,000.00)	(1,000,000.00)	(61,122.10)	(1,342,525.23)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,000,000.00)	(1,000,000.00)	(61,122.10)	(1,342,525.23)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,366,159.59	9,366,159.59		9,366,159.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,366,159.59	9,366,159.59		9,366,159.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,366,159.59	9,366,159.59		9,366,159.59		
2) Ending Balance, June 30 (E + F1e)			8,366,159.59	8,366,159.59		8,023,634.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,366,159.59	8,366,159.59		8,023,634.36		
Measure W	0000	9780	8,366,159.59					
Measure W	0000	9780		8,366,159.59				
Measure W	0000	9780				8,023,634.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	53,356.17	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	53,356.17	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	53,356.17	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,544.26	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	1,544.26	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	1,000,000.00	1,000,000.00	112,934.00	1,267,525.23	(267,525.23)	-26.8%
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	0.01	75,000.00	(75,000.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			1,000,000.00	1,000,000.00	112,934.01	1,342,525.23	(342,525.23)	-34.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			1,000,000.00	1,000,000.00	114,478.27	1,342,525.23		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			0.00	0.00	0.00	0.00		

## **Section 11**

### **Capital Facilities Fund aka Developer Fee Fund**

**The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies/individuals to mitigate the impact of student growth from construction. The authority for the levies is contained in Government Code sections 65970-65981.**

**The principal revenue source of this fund is  
developer fees**

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)
<b>A. REVENUES</b>								
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	40,160.00	40,160.00	2,688.48	40,160.00	0.00	0.0%
5) TOTAL, REVENUES			40,160.00	40,160.00	2,688.48	40,160.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	114,255.00	114,255.00	63,698.60	114,255.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			114,255.00	114,255.00	63,698.60	114,255.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,095.00)	(74,095.00)	(61,010.12)	(74,095.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	75,000.00	43,000.00	75,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000.00	75,000.00	43,000.00	75,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			905.00	905.00	(18,010.12)	905.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,277.95	19,277.95		19,277.95	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)			19,277.95	19,277.95		19,277.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,277.95	19,277.95		19,277.95		
2) Ending Balance, June 30 (E + F1e)			20,182.95	20,182.95		20,182.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	20,182.95	20,182.95		20,182.95		
Leases for Classroom Buildings	0000	9780	20,182.95					
Leases for Classroom Portables	0000	9780		20,182.95				
Leases for Classroom Buildings	0000	9780				20,182.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160.00	160.00	84.06	160.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	0.00	0.00	2,604.42	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>40,160.00</b>	<b>40,160.00</b>	<b>2,688.48</b>	<b>40,160.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>40,160.00</b>	<b>40,160.00</b>	<b>2,688.48</b>	<b>40,160.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	114,255.00	114,255.00	63,698.60	114,255.00	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%
Professionals/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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			114,255.00	114,255.00	63,698.60	114,255.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			114,255.00	114,255.00	63,698.60	114,255.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	75,000.00	75,000.00	43,000.00	75,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,000.00	75,000.00	43,000.00	75,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			75,000.00	75,000.00	43,000.00	75,000.00		

## **Section 12**

### **Bond Interest and Redemption Fund**

**The Bond Interest and Redemption Fund is for the repayment of general obligation bonds issued by the district for the construction of the Delhi Educational Park.**

**The Merced County Auditor Controller maintains control over the fund. Revenues are generated from local property tax levies, which pay the bond principal and interest.**

2019-20 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	542,200.00	542,200.00	0.00	542,200.00	0.00	0.0%
5) TOTAL, REVENUES			542,200.00	542,200.00	0.00	542,200.00		
<b>B. EXPENDITURES</b>								
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		3000-3599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,342,244.00	6,342,244.00	0.00	6,342,244.00	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			6,342,244.00	6,342,244.00	0.00	6,342,244.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,800,044.00)	(5,800,044.00)	0.00	(5,800,044.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,800,044.00)	(5,800,044.00)	0.00	(5,800,044.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,292,055.45	7,292,055.45		7,292,055.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,292,055.45	7,292,055.45		7,292,055.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,292,055.45	7,292,055.45		7,292,055.45		
2) Ending Balance, June 30 (E + F1e)			1,492,011.45	1,492,011.45		1,492,011.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,492,011.45	1,492,011.45		1,492,011.45		
Bond Payments	0000	9780	1,492,011.45					
Bond Payment	0000	9780		1,492,011.45				
Bond Payments	0000	9780				1,492,011.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions in Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Unsecured Roll		8612	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Prior Years' Taxes		8613	200.00	200.00	0.00	200.00	0.00	0.0%
Supplemental Taxes		8614	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			542,200.00	542,200.00	0.00	542,200.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			542,200.00	542,200.00	0.00	542,200.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Bond Redemptions		7433	5,124,150.00	5,124,150.00	0.00	5,124,150.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,218,094.00	1,218,094.00	0.00	1,218,094.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			6,342,244.00	6,342,244.00	0.00	6,342,244.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,342,244.00	6,342,244.00	0.00	6,342,244.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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		

## **Section 13**

### **Retiree Benefit Fund**

**The Retiree Benefit Fund is non-refundable trust established to separately hold and account for funds belonging to the Delhi Teachers Association. The money in this fund is available to the Association to pay/assist employees with the payment of their health benefits when they retiree early. The eligibility and amount to be funded is completely under the control of the Delhi Teachers Association.**

**The revenue source for this fund was established during negotiations of the 2005-06 union contract and called for an annual contribution by the District of \$64,000, which has now been adjusted through negotiations to \$67,430.**

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)
<b>A. REVENUES</b>								
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	77,430.00	77,430.00	3,233.75	77,430.00	0.00	0.0%
5) TOTAL, REVENUES			77,430.00	77,430.00	3,233.75	77,430.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,000.00	10,000.00	0.00	10,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			67,430.00	67,430.00	3,233.75	67,430.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			67,430.00	67,430.00	3,233.75	67,430.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	564,753.81	564,753.81		564,753.81	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)			564,753.81	564,753.81		564,753.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			564,753.81	564,753.81		564,753.81		
2) Ending Net Position, June 30 (E + F1e)			632,183.81	632,183.81		632,183.81		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	632,183.81	632,183.81		632,183.81		

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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	10,000.00	10,000.00	3,233.75	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	67,430.00	67,430.00	0.00	67,430.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>77,430.00</b>	<b>77,430.00</b>	<b>3,233.75</b>	<b>77,430.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>77,430.00</b>	<b>77,430.00</b>	<b>3,233.75</b>	<b>77,430.00</b>		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

