

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: K. Ingersoll Date: 12-3-19  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2019 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- 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: Kate Ingersoll Telephone: 916-566-1600, ext. 31112  
Title: Exec. Director Fiscal Services E-mail: kate.ingersoll@twinriversusd.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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, 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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

## 2019/2020 FIRST INTERIM EXECUTIVE SUMMARY

The District is required to file a First Interim financial report reflecting an updated budget and actual data through October 31. We have taken the actuals a step further and have reported the financial picture of the District through November 18, 2019. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (the 45 Day Budget). The First Interim budget revision is then used as a starting point to project the subsequent two year budgets. The First Interim budget also includes the actual beginning fund balances now that the prior year books are closed.

According to the guidelines and checklists mandated by the State, the District is certifying a “Positive” certification of its financial condition. A positive certification indicates that based upon current projections, the District will meet its financial obligations for the current and two subsequent fiscal years.

The General Fund expenditures are greater than the revenues by \$17.4 million (deficit spending). However, when the one-time carryover expenditures of \$20.7 million are removed and the \$2.9 million one-time special education revenue is accounted for the revenues are greater than expenditures by \$400 thousand. We are not deficit spending due to the \$16.9 million in budget reductions made over the last two years.

In 2020/2021 deficit spending is projected at \$6.7 million. The deficit is a structural deficit due to declining enrollment and the automatic step/column increases and the STRS & PERS increases being more than the 1.79% LCFF revenue increase. Salary schedule increases are not included in the projections.

In 2021/2022 deficit spending is projected at \$6.2 million due to the prior year structural deficit. Salary schedule increases are not included in the projections.

The ending fund balance meets the required 3% State reserve for economic uncertainties, but falls short \$5.9 million in 2021/2022 to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources.

See multiyear projections for additional detail.

### BUDGET REDUCTIONS AND TIMELINE

School districts up and down the State are making budget reductions to decrease/eliminate their deficit spending. There are at least three specific factors that districts say are making it harder to balance their budget:

- Rising pension costs (STRS & PERS)
- Rising special education costs
- Declining enrollment

Twin Rivers is a part of this norm and has expenditures rising higher than revenue increases. Budget reductions of \$16.9 million have been made to help alleviate deficit spending:

- \$7.2 million in 2018/2019
- \$9.7 million (\$6.5 + \$3.2) in 2019/2020

We do not have a structural deficit in 2019/2020 due to the \$16.9 million in budget reduction made over the last two years. However, we do have a \$6.7 million structural deficit in 2020/2021 due to declining enrollment

and the automatic step/column increases and the STRS & PERS increases being greater than the 1.79% LCFF revenue increase. The structural deficit is higher than the 2020/2021 multiyear projections from the 2019/2020 Adopted Budget due to the Legislative Analyst's Office (LAO) updated forecast of 1.79% increase to LCFF (instead of 3.0%).

Resolution #756 requires \$5.4 million in reductions for 2020/2021. At the 2019/2020 Adopted Budget the structural deficit for 2020/2021 was projected at \$3.8 million but with the LCFF decrease the structural deficit is projected at \$6.7 million.

The 2020/2021 reductions need to be identified and approved in January 2020 in order to take the additional steps for implementation and inclusion of the reductions with the Second Interim Budget revision to be presented to the Board of Trustees on March 11, 2020.

Administration recommends the scenario 5 school consolidation and closures which is projected to save the district \$3.5 million on-going.

## **LONG TERM FINANCIAL COMMITMENTS**

In November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.3 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; interest and principal of \$8.8 million in 2036/2037 and an average of \$10.8 million each of the last 4 years of the COP debt unless current Measure G bonds are sold. We may be able to sell Measure G bonds sooner than expected (Spring 2020), which would alleviate any future COP 2007 payments coming from the General Fund.

## **GENERAL FUND – BUDGET ASSUMPTIONS**

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control, reduces state bureaucracy, and ensures that students needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With our high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. Annual LCAP updates require a review of the school district's progress towards meeting the goals set forth in its LCAP, assess the effectiveness of the specific actions taken towards achieving these goals, and describe any changes the district will make as a result of this review and assessment.

### **BEGINNING FUND BALANCE**

The beginning fund balance is \$48,809,343; \$39,706,459 unrestricted (of which \$16.6 million is one-time carryover for specific programs/purposes) and \$9,102,884 restricted for categorical programs.

### **REVENUE ASSUMPTIONS**

The Local Control Funding Formula (LCFF) consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and

foster youth students.

LCFF Sources (major assumptions):

- Average Daily Attendance (ADA) “funded” is 21,917 (estimated “funded” P2 ADA of 21,808 + 109 for SCOE classes).
  - Projected P2 ADA = 21,658 (decrease of 447 ADA from the prior year)
  - Estimated “funded” P2 ADA = 21,808 (decrease of 514 “funded” ADA from the prior year)
    - ❖ The declining enrollment calculation softens and delays a portion of the revenue reduction due to declining enrollment.
    - ❖ The follow year will include the remainder of the enrollment reduction plus the projected 333 ADA reduction for the 2020/21 year; total of 483 ADA reduction.
- District Charter ADA is estimated at 2,289 (based on 95.5% of 2019/2020 CBEDS enrollment). This is an increase of 63 ADA compared to Adopted Budget.
- Estimated Unduplicated pupil percentage (UPP):
  - Twin Rivers – 87.00% (0.16% decrease)
  - Creative Connections Arts Academy – 67.65% (0.21% decrease)
  - Smythe Academy of Arts & Science – 88.00% (0.25% decrease)
  - Westside Preparatory – 71.28% (2.10% decrease)
- Add-ons for transportation and TIIBG = \$9,932,217
- Cost of Living Adjustment (COLA) of 3.26% (same as Adopted Budget)
- Property taxes are estimated slightly above 2018/2019 annual levels (not additional funding; the LCFF revenue is reduced by this amount).
- Education Protection Account (EPA) is estimated at \$43.4 million (not additional funding; the LCFF revenue is reduced by this amount). The EPA funds are used on salaries and benefits for instruction.

The combined LCFF sources is a net increase of \$184,003 and is made up of the following changes:

- Twin Rivers - the overall change to LCFF from the Adopted Budget is a decrease of \$322 thousand; due to ADA shifts in grade levels and decrease to UPP. Base funding decreases \$84 thousand and supplemental/concentration funding decreases \$238 thousand.
- Creative Connections Arts Academy - the overall change to LCFF from the Adopted Budget is an decrease of \$171,510; due to a decrease of 12 ADA.
- Smythe Academy of Arts & Science - the overall change to LCFF from the Adopted Budget is an increase of \$242,976; due to an increase in ADA of 26.
- Westside Preparatory - the overall change to LCFF from the Adopted Budget is an increase of \$434,167; due to an increase of 49 ADA for 7<sup>th</sup> grade at Regency Park.

Federal program revenues increase by \$10,902,410 due to one-time carryover funds of \$10.6 million and changes to current year awards of \$300 thousand. The larger carryovers include: Title I, Part A of \$6.5 million, Title II, Teacher Quality of \$1.5 million, Student Support & Academic Enrichment of \$1 million and Title III, Language Instruction for Limited English Proficient of \$148 thousand.

Other State program revenues increase by \$5,828,139 due to one-time carryover funds of \$76 thousand and increase in current year awards of \$5.7 million. The largest change to current year awards is a *one-time increase to special education of \$2.9 million (decreased the district's contribution to the program; for this year only)*, increase of \$1.1 million for the Career Tech Ed (CTE) Incentive grant, increase of \$774 thousand for the K-12 Strong Workforce and unearned revenue carryover in ASES (after school education & safety) funding for \$415 thousand.

Other Local revenues increase by \$602,152 mainly due to the new award for Safe Zone Squad of \$569 thousand.

Under Other Financing Sources, Contributions from unrestricted to restricted programs increase by \$234 thousand to support the increased needs of the Special Education program due to the increase in students and increase in non-public school instruction. The increase would have been larger but the one-time special education revenue increase covered most of the program increases.

Interfund Transfers In increase \$43,500 for the transfer of tower revenue income in Fund 40 to the Facilities department budget for the facility accounting software.

## EXPENDITURE ASSUMPTIONS

Certificated Salaries and Benefits reflect current position control. Certificated salaries reflect an increase of \$2,467,560 and include the following major changes:

- Increase of \$2.6 million to restricted salaries:
  - 6 FTE increase special education teachers - \$510 thousand increase
  - 1 FTE increase speech teacher - \$85 thousand increase
  - 1 FTE increase special education coordinator - \$104 thousand increase
  - ESSA School Improvement extra duty - \$355 thousand
  - CTE extra duty - \$121 thousand
  - Title I carryover funds - \$620 thousand increase
  - Title II carryover funds - \$757 thousand increase
- Decrease of \$140 thousand to unrestricted salaries:
  - 1 FTE increase elementary vice principal - \$103 thousand increase
  - Additional for substitutes and 6<sup>th</sup> periods - \$165 thousand increase
  - \$400,000 decrease to salaries for over use of sick and/or vacation days

Classified Salaries and Benefits reflect current position control. Classified salaries reflect an increase of \$2,048,695 and include the following major changes:

- Increase of \$925 thousand to restricted salaries:
  - Salary increase for CSEA bargaining unit compared to the Adopted Budget (2018/19's 2% not in Adopted Budget but retro was paid in 2018/19 plus 2% for 2019/20)
  - 13.5 FTE increase special education para educator positions - \$543 thousand increase
  - Title I carryover funds - \$132 thousand increase
- Increase of \$1.1 million to unrestricted salaries:
  - Salary increase for CSEA bargaining unit compared to the Adopted Budget (2018/19's 2% not in Adopted Budget but retro was paid in 2018/19 plus 2% for 2019/20)
  - 1.75 FTE increase campus safety specialist positions at Grant UHS - \$64 thousand increase
  - Additional for substitutes - \$40 thousand increase
  - Additional one-time vacation pay offs for custodial retirements - \$108 thousand increase
  - \$300,000 decrease to salaries for over use of sick and/or vacation days

Employee Benefits increase \$1,582,024 for corresponding salary increases listed above.

Books and Supplies increase \$20,574,668. Of that amount, \$11.7 million is in restricted programs covered by carryover balances and/or new revenue. The significant carryover programs are Lottery instructional materials of \$6.9 million and Title I \$3.4 million. The remaining unrestricted increase of \$8.9 million is mostly comprised of carryover balances that total \$8.5 million (\$7.2 million is instructional materials) and \$383 thousand increase to Site Base Allocation.

Services and Other Operating Expenditures increase \$11,226,115. Of the increase, \$7.3 million is in restricted programs covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$3.9 million is made up of \$2.8 million carryover funds, \$300 thousand legal fees, \$50,000 human resources department, and \$215 thousand utilities.

Capital Outlay increase is \$195,678. Of that amount, \$181 thousand is in restricted programs covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$14 thousand is from carryover funds.

Other Outgo increase is \$50,963. Although the change is minor, the indirect cost from the restricted programs to the unrestricted funds increases \$1 million. Due to the nature of indirect cost, all of the cost must be budgeted even though it will not all be transferred to unrestricted funds by year-end. An ending fund balance reserve is allotted for the indirect costs that will not be collected in this year.

Interfund Transfers Out remain unchanged.

Additionally, many transfers between object codes are budgeted but they have a zero effect to the ending fund balance.

### **ENDING FUND BALANCE**

Each district faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors. Prudent reserves afford districts and their governing board time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employee's.

- The Government Finance Officers Associations recommends 17% of the general fund operating expenditures.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserve by comparing to the statewide averages; around 15% for California unified school districts in recent years.

Twin River's Board policy is "to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least one month of general fund payroll expenditures, or 6 percent of general fund expenditures and other financing uses". One month of general fund payroll expenditures is \$19 million.

The ending fund balance of \$31,404,159 is reported within the following classifications:

- Nonspendable - revolving cash, stores inventory and prepaids estimated at \$1,556,945
- Restricted – \$1
- Assigned – \$6,000,000
  - \$2,500,000 – 20/21 School Closures (one-time)
  - \$2,500,000 – 21/22 School Closures (one-time)
  - \$1,000,000 – Indirect cost that will not be collected
- Unassigned –
  - \$19,000,000 Reserve for Economic Uncertainty
  - \$4,847,203 Unappropriated (one-time)

## **OTHER FUNDS – BUDGET ASSUMPTIONS**

### **ADULT EDUCATION FUND**

Federal revenues increase by \$325,102 to reflect revised and recently received grant award letters from Sacramento Employment and Training Agency (SETA) for the Refugee grants and Title II - Work Force Innovation and Opportunity Act (WIOA).

State revenues increase \$11,356 for one-time distribution of funds from the Capital Adult Education Regional Consortium (CAERC).

Other Local revenues reflect an increase of \$8,120 primarily to reflect interest income and fees received from Pearson VUE for GED tests.

Salaries and Benefits reflect current position control which includes:

- Increase of certificated additional hours in the WIOA program
- Increase of classified extra time to support the Refugee and WIOA program
- Decrease of classified positions due to employee resignation and restructuring of the program

Books and Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the instructional programs as well as instructional technology fees, rent for the facilities and indirect costs for the Adult Education programs. In total, supplies decreased by \$21,048 mainly due to the projected costs of supplies for this school year. In total, other operating expenses increase by \$90,160 due to supportive services

provided to clients in Refugee and WIOA programs.

The projected ending fund balance is \$1,588,942 and restricted for the adult education program.

### **CHILD DEVELOPMENT FUND**

Federal revenues increase by \$1,486,287 to reflect Head Start carryover funds (just over \$1 million is for the Oakdale portable and playground).

State revenues increase by \$402,471 for Race to the Top/ Quality Rating and Improvement Systems (RTT/QRIS) grant carryover funds.

Other Local revenues reflect an increase of \$13,203 for fees charged to parents/guardians of children in preschool programs and interest earnings.

Salaries and Benefits reflect current position control which includes:

- An increase of 1.00 FTE teacher position
- An increase of 2.531 FTE classified positions
- Increase in classified extra time for activities beyond the contracted day/year

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the program and are increased to reflect the grant award carryover funds. Supplies increased by \$289,765 mainly to cover the projected cost of new curriculum and instructional supplies at each QRIS funded preschool site. Other operating expenses increase by \$287,612 mainly to cover the projected professional development and other services costs at each QRIS funded preschool site. Equipment increase is \$1,021,909 to cover the remaining cost associated with the portable and playground for the Head Start preschool program at Oakdale.

The ending fund balance is \$936,666 and can only be used with State approval.

### **CAFETERIA FUND**

The State Revenue and Other Revenue categories increase by \$308,285 over the Adopted Budget. Revised meal count estimates and announced meal reimbursement rates are expected to increase the National School Lunch program revenue by \$51,285. In addition, the CACFP revised reimbursement increase is expected to generate additional revenues of \$257,000.

Salaries and Benefits reflect current position control netting to a decrease of \$566.

Estimated costs for food and supplies decrease minimally, \$782, from the Adopted budget. Services and other operating expenditures increase by \$91,057 to better reflect the increase in anticipated costs for kitchen/equipment repairs. Equipment increase is \$11,000. The indirect cost rate is calculated using the approved CDE rate of 5.12%.

The ending fund balance of \$3,291,533 is Nonspendable inventory and Restricted for the use of nutritional service programs.

### **DEFERRED MAINTENANCE FUND**

Other Local Revenue increase is \$39,931 for reimbursement from SCOE for projects.

Supplies, Services and Capital Outlay is increased \$7.9 million (utilizing carryover funds) to reflect current and future project plans. Transfers out increase \$582,455 (utilizing carryover funds) to move funds to Fund 40 for Board approved California Clean Energy Jobs Act projects.

All funds are budgeted to be spent and thus there is no ending fund balance.

### **SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS**

All revenues and expenditures remain the same as the Adopted budget.

The ending fund balance of \$1,557,628 is Assigned for future postemployment benefits.

### **BUILDING FUND**

Other Local Revenue decrease is \$101,670 for the tower lease revenue which is now accounted for in Fund 40.

Capital Outlay decrease of \$121,670 is associated with the tower lease revenue that is Fund 40. Additionally, Transfers Out increase to shift the cash from the tower revenue to Fund 40.

The District has reserves in the Building Fund to cover the COP 2007 debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; interest and principal of \$8.8 million in 2036/2037 and an average of \$10.8 million each of the last 4 years of the COP debt unless current Measure G bonds are sold. We may be able to sell Measure G bonds sooner than expected (Spring 2020), which would alleviate any COP 2007 payments coming from the General Fund.

The ending fund balance of \$4,070,392 is mostly restricted towards 2007 COP debt liability. \$16,891 is Assigned to future projects.

### **CAPITAL FACILITIES - DEVELOPER FEE FUND**

Other Local Revenue increase of \$500,000 is for the projected increase in developer fees.

Services and Capital Outlay increase (with the use of carryover funds) to reflect current and future project plans. All funds are budgeted to reflect current and future project plans.

Since all funds are budgeted to be spent there is no ending fund balance.

### **COUNTY SCHOOL FACILITIES FUND**

All revenues remain the same as the Adopted budget.

Services and Capital Outlay increase (with the use of carryover funds) to reflect current and future Board approved projects. All funds are budgeted to reflect current and future project plans.

Since all funds are budgeted to be spent there is no ending fund balance.

### **SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

Other State revenues reflect an increase of \$344,469 that is mostly for the California Clean Energy Jobs Act.

Other Local revenues reflect a net increase of \$74,808; \$101,670 increase for the tower lease revenue that was shifted from Fund 21 and a \$25,000 decrease to interest income.

Interfund Transfers In increase \$609,376 from Fund 14 for California Clean Energy Jobs Act projects.

Other Financing Uses increase \$149,760 for land sale (part of Chuckwagon).

Capital Outlay is increased (with the use of carryover funds and new revenue) to reflect current and future project plans.

Interfund Transfers Out increase \$43,500 to account for the transfer of the tower lease revenue to the General Fund for the project management software.

The ending fund balance is \$12,835,147; \$5.9 million is Restricted for the repayment towards two Qualified Zone Academy Bonds (QZABs) and \$6.9 million is Assigned to capital facility projects.

Twin Rivers Unified School District  
Fiscal Services

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

Adopted Budget  
2019-2020

First Interim Budget  
2019-2020

Revenues:	Adopted Budget 2019-2020		Total Fund
	Unrestricted	Restricted	
LCFF	\$ 281,251,277	\$ -	\$ 281,251,277
Federal	-	24,405,604	24,405,604
State	4,828,406	36,187,866	41,016,272
Local	3,178,719	-	3,178,719
Transfers from Other Funds	300,000	-	300,000
Contributions	(43,117,622)	43,117,622	-
<b>Total Revenue:</b>	<b>\$ 246,440,780</b>	<b>\$ 103,711,092</b>	<b>\$ 350,151,872</b>
<b>Expenditures:</b>			
Certificated Salaries	\$ 112,252,765	\$ 27,791,612	\$ 140,044,377
Classified Salaries	35,648,429	12,579,866	48,228,295
Employee Benefits	53,577,452	28,301,496	81,878,948
Books and Supplies	9,282,922	5,918,409	15,201,331
Operations and Services	25,346,917	19,779,942	45,126,859
Capital Outlay and Equipment	1,513,843	30,000	1,543,843
Other Outgo	2,757,723	5,419,669	8,177,392
Indirect Costs from Other Funds	(5,419,245)	3,890,098	(1,529,147)
Transfers to Other Funds	10,000,000	-	10,000,000
<b>Total Expenditures:</b>	<b>\$ 244,960,806</b>	<b>\$ 103,711,092</b>	<b>\$ 348,671,898</b>
<b>Net Increase/(Decrease) in Fund Balance:</b>	<b>\$ 1,479,974</b>	<b>\$ -</b>	<b>\$ 1,479,974</b>
<b>Beginning Fund Balance:</b>			
Restricted and Designated Carryovers	\$ 39,706,459	\$ 9,102,884	\$ 48,809,343
<b>Ending Fund Balance Before Reserves:</b>	<b>\$ 41,186,433</b>	<b>\$ 9,102,884</b>	<b>\$ 50,289,317</b>
<b>Components of Ending Fund Balance:</b>			
Nonspendable	\$ 1,556,950	\$ -	\$ 1,556,950
Restricted	-	9,102,884	9,102,884
Assigned	16,606,547	-	16,606,547
Unassigned - Economic Uncertainties	19,000,000	-	19,000,000
<b>Unassigned (Available) Balance</b>	<b>\$ 4,022,936</b>	<b>\$ -</b>	<b>\$ 4,022,936</b>

Revenues:	First Interim Budget 2019-2020		Total Fund
	Unrestricted	Restricted	
LCFF	\$ 281,435,280	\$ -	\$ 281,435,280
Federal	-	35,308,014	35,308,014
State	6,809,081	40,035,330	46,844,411
Local	3,177,283	603,588	3,780,871
Transfers from Other Funds	343,500	-	343,500
Contributions	(43,351,217)	43,351,217	-
<b>Total Revenue:</b>	<b>\$ 248,413,927</b>	<b>\$ 119,298,149</b>	<b>\$ 367,712,076</b>
<b>Expenditures:</b>			
Certificated Salaries	\$ 112,112,610	\$ 30,399,327	\$ 142,511,937
Classified Salaries	36,772,013	13,504,977	50,276,990
Employee Benefits	52,701,517	29,059,114	81,760,631
Books and Supplies	18,190,360	17,585,639	35,775,999
Operations and Services	29,252,717	27,100,257	56,352,974
Capital Outlay and Equipment	1,527,844	211,677	1,739,521
Other Outgo	2,579,659	5,660,610	8,240,269
Indirect Costs from Other Funds	(6,420,492)	4,879,431	(1,541,061)
Transfers to Other Funds	10,000,000	-	10,000,000
<b>Total Expenditures:</b>	<b>\$ 256,716,228</b>	<b>\$ 128,401,032</b>	<b>\$ 385,117,260</b>
<b>Net Increase/(Decrease) in Fund Balance:</b>	<b>\$ (8,302,301)</b>	<b>\$ (9,102,883)</b>	<b>\$ (17,405,184)</b>
<b>Beginning Fund Balance:</b>			
Restricted and Designated Carryovers	\$ 39,706,459	\$ 9,102,884	\$ 48,809,343
<b>Ending Fund Balance Before Reserves:</b>	<b>\$ 31,404,158</b>	<b>\$ 1</b>	<b>\$ 31,404,159</b>
<b>Components of Ending Fund Balance:</b>			
Nonspendable	\$ 1,556,949	\$ -	\$ 1,556,949
Restricted	-	1	1
Assigned	6,000,000	-	6,000,000
Unassigned - Economic Uncertainties	19,000,000	-	19,000,000
<b>Unassigned (Available) Balance</b>	<b>\$ 4,847,209</b>	<b>\$ -</b>	<b>\$ 4,847,209</b>

Twin Rivers Unified School District  
Fiscal Services

OTHER FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE  
First Interim Budget  
2019-2020

	ADULT EDUCATION		CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST-EMPLOYMENT BENEFITS	DEFERRED MAINTENANCE
	Revenues	\$ 4,020,887	\$ 10,932,558	\$ 20,688,285	\$ 30,000	\$ 11,994,811
Expenditures	\$ 4,041,867	\$ 10,920,558	\$ 20,212,952	\$ -	\$ 20,846,512	
Net Inc/(Dec) in Fund Balance	\$ (20,980)	\$ 12,000	\$ 475,333	\$ 30,000	\$ (8,851,701)	
Beginning Fund Balance	\$ 1,609,922	\$ 924,666	\$ 2,816,200	\$ 1,527,628	\$ 8,851,701	
Ending Fund Balance	\$ 1,588,942	\$ 936,666	\$ 3,291,533	\$ 1,557,628	\$ -	
Componets of Ending Fund Balance:						
Nonspendable	\$ -	\$ -	\$ 192,907	\$ -	\$ -	
Restricted	\$ 1,410,930	\$ 936,666	\$ 3,098,626	\$ -	\$ -	
Assigned	\$ 178,012	\$ -	\$ -	\$ 1,557,628	\$ -	
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -	
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -	

	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
	Revenues	\$ 107,962	\$ 1,801,908	\$ 100,000	\$ 2,256,214
Expenditures	\$ 1,553,588	\$ 8,257,502	\$ 13,924,951	\$ 8,824,241	\$ 88,582,171
Net Inc/(Dec) in Fund Balance	\$ (1,445,626)	\$ (6,455,594)	\$ (13,824,951)	\$ (6,568,027)	\$ (36,649,546)
Beginning Fund Balance	\$ 5,516,018	\$ 6,455,594	\$ 13,824,951	\$ 19,403,174	\$ 60,929,854
Ending Fund Balance	\$ 4,070,392	\$ -	\$ -	\$ 12,835,147	\$ 24,280,308
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 192,907
Restricted	\$ 4,053,501	\$ -	\$ -	\$ 5,970,245	\$ 15,469,968
Assigned	\$ 16,891	\$ -	\$ -	\$ 6,864,902	\$ 8,617,433
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

**TWIN RIVERS UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES**

**2019/2020 FIRST INTERIM BUDGET RESERVES**

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(C) requires the governing board of a school district that proposes to revise a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties to provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2019/2020	2020/2021	2021/2022
Total General Fund Exp. & Other Uses (Fund 01)	\$ 385,117,260	\$ 360,214,490	\$ 364,540,774
Minimum Reserve requirement	3% \$ 11,553,518	\$ 10,806,435	\$ 10,936,223
General Fund Ending Fund Balance (Fund 01)	\$ 31,404,159	\$ 24,745,067	\$ 18,520,875
Special Reserve Fund Ending Fund Balance (Fund 17)	\$ -	\$ -	\$ -
Total Ending Fund Balances	\$ 31,404,159	\$ 24,745,067	\$ 18,520,875
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 1,556,949	\$ 430,989	\$ 430,989
Restricted	\$ 1	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ 6,000,000	\$ 5,000,000	\$ 5,000,000
Reserve for economic uncertainties	\$ 19,000,000	\$ 19,000,000	\$ 13,089,886
Unassigned/Unappropriated	\$ 4,847,209	\$ 314,078	\$ -
Subtotal Assigned & Unassigned/Unappropriated	\$ 29,847,209	\$ 24,314,078	\$ 18,089,886
Total Components of ending balance	\$ 31,404,159	\$ 24,745,067	\$ 18,520,875
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement	\$ 18,293,691	\$ 13,507,643	\$ 7,153,663

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2019/2020 Amount	2020/2021 Amount	2021/2022 Amount
01	One-time for School Reconfigurations and Closures	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
01	Indirect Cost not collectable in this year	\$ 1,000,000		
01	Board Policy - Fund Balance reserve of one month of general fund payroll expenditures (\$19 million), or 6% of general fund expenditures	\$ 7,446,482	\$ 8,193,565	\$ 2,153,663
Total of Substantiated Needs		\$ 13,446,482	\$ 13,193,565	\$ 7,153,663
Remaining Unsubstantiated Balance		\$ 4,847,209	\$ 314,078	\$ -

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	281,251,277.00	281,251,277.00	67,717,934.15	281,435,280.00	184,003.00	0.1%
2) Federal Revenue		8100-8299	24,405,604.00	24,405,604.00	1,038,534.03	35,308,014.00	10,902,410.00	44.7%
3) Other State Revenue		8300-8599	41,016,272.00	41,016,272.00	4,971,834.77	46,844,411.00	5,828,139.00	14.2%
4) Other Local Revenue		8600-8799	3,178,719.00	3,178,719.00	895,776.68	3,780,871.00	602,152.00	18.9%
5) TOTAL, REVENUES			349,851,872.00	349,851,872.00	74,624,079.63	367,368,576.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	140,044,377.00	140,044,377.00	38,532,358.10	142,511,937.00	(2,467,560.00)	-1.8%
2) Classified Salaries		2000-2999	48,228,295.00	48,228,295.00	15,298,728.89	50,276,990.00	(2,048,695.00)	-4.2%
3) Employee Benefits		3000-3999	81,878,948.00	81,878,948.00	18,954,623.55	81,760,631.00	118,317.00	0.1%
4) Books and Supplies		4000-4999	15,201,331.00	15,201,331.00	5,775,744.75	35,775,999.00	(20,574,668.00)	-135.3%
5) Services and Other Operating Expenditures		5000-5999	45,126,859.00	45,126,859.00	16,243,203.68	56,352,974.00	(11,226,115.00)	-24.9%
6) Capital Outlay		6000-6999	1,543,843.00	1,543,843.00	103,877.67	1,739,521.00	(195,678.00)	-12.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,177,392.00	8,177,392.00	336,028.81	8,240,269.00	(62,877.00)	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,529,147.00)	(1,529,147.00)	(147,148.51)	(1,541,061.00)	11,914.00	-0.8%
9) TOTAL, EXPENDITURES			338,671,898.00	338,671,898.00	95,097,416.74	375,117,260.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,179,974.00	11,179,974.00	(20,473,337.11)	(7,748,684.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	343,500.00	343,500.00	43,500.00	14.5%
b) Transfers Out		7600-7629	10,000,000.00	10,000,000.00	0.00	10,000,000.00	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			(9,700,000.00)	(9,700,000.00)	343,500.00	(9,656,500.00)		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,479,974.00	1,479,974.00	(20,129,837.11)	(17,405,184.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			48,809,342.57	48,809,342.57		48,809,342.57	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,809,342.57	48,809,342.57		48,809,342.57		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,809,342.57	48,809,342.57		48,809,342.57		
2) Ending Balance, June 30 (E + F1e)			50,289,316.57	50,289,316.57		31,404,158.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711 105,000.00	105,000.00		105,000.00		
Stores			9712 325,989.37	325,989.37		325,989.37		
Prepaid Items			9713 1,125,959.99	1,125,959.99		1,125,959.99		
All Others			9719 0.00	0.00		0.00		
b) Restricted			9740 9,102,883.68	9,102,883.68		1.49		
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 16,606,547.10	16,606,547.10		6,000,000.00		
Site Base Allocation C/O			0000 9780 105,692.94					
Police Supplemental C/O			0000 9780 87,716.00					
Insurance - SIA Claim 18-2545 C/O			0000 9780 71,981.74					
Facilities/Rental Fee C/O			0000 9780 56,900.86					
Mandate Cost C/O			0000 9780 1,121,256.07					
JPA C/O			0000 9780 2,317.49					
Lost Library Books C/O			0000 9780 11,144.66					
Community Based Eng. Tutoring C/O			0000 9780 41,530.00					
ROC/P C/O			0000 9780 422,098.77					
Art & Music C/O			0000 9780 109,309.05					
Gate C/O			0000 9780 44,740.12					
Instructional Materials C/O			0000 9780 7,143,000.29					
Teacher Credentialing C/O			0000 9780 21,499.25					
CELDT C/O			0000 9780 180,361.78					
ASES Matching C/O			0000 9780 51,824.38					
Zayo Dark Fiber C/O			0000 9780 515,673.44					
LCFF Concentration - EL Focus C/O			0000 9780 217,788.39					
LCFF Supplemental C/O			0000 9780 254,490.21					
LCFF Supplemental - CCAA C/O			0000 9780 57,410.47					
LCFF Supplemental - Smythe K-6 C/O			0000 9780 165,820.41					
LCFF Supplemental - Smythe 7/8 C/O			0000 9780 131,139.47					
LCFF Supplemental - Eastside WPCS			0000 9780 22,006.13					
LCFF Supplemental - Frontier WPCS			0000 9780 24,187.49					
LCFF Supplemental - Westside WPCS			0000 9780 12,298.24					
LCFF Supplemental/Concentration C/O			0000 9780 734,359.45					
20/21 School Closures			0000 9780 2,500,000.00					
21/22 School Closures			0000 9780 2,500,000.00					
Site Base Allocation C/O			0000 9780	105,692.94				
Police Supplemental C/O			0000 9780	87,716.00				

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)
Insurance - SIA Claim 18-2545 C/O	0000	9780		71,981.74				
Facilities/Rental Fee C/O	0000	9780		56,900.86				
Mandate Cost C/O	0000	9780		1,121,256.07				
JPA C/O	0000	9780		2,317.49				
Lost Library Books C/O	0000	9780		11,144.66				
Community Base Eng. Tutoring C/O	0000	9780		41,530.00				
ROC/P C/O	0000	9780		422,098.77				
Art & Music C/O	0000	9780		109,309.05				
Gate C/O	0000	9780		44,740.12				
Instructional Materials C/O	0000	9780		7,143,000.29				
Teacher Credentialing C/O	0000	9780		21,499.25				
CELDT C/O	0000	9780		180,361.78				
ASES Matching C/O	0000	9780		51,824.38				
Zayo Dark Fiber C/O	0000	9780		515,673.44				
LCFF Concentration - EL Focus C/O	0000	9780		217,788.39				
LCFF Supplemental C/O	0000	9780		254,490.21				
LCFF Supplemental - CCAA C/O	0000	9780		57,410.47				
LCFF Supplemental - Smythe K-6 C/O	0000	9780		165,820.41				
LCFF Supplemental - Smythe 7/8 C/O	0000	9780		131,139.47				
LCFF Supplemental - Eastside WPCS	0000	9780		22,006.13				
LCFF Supplemental - Frontier WPCS	0000	9780		24,187.49				
LCFF Supplemental - Westside WPCS	0000	9780		12,298.24				
LCFF Supplemental/Concentration C/O	0000	9780		734,359.45				
20/21 School Closures	0000	9780		2,500,000.00				
21/22 School Closures	0000	9780		2,500,000.00				
20/21 School Closures	0000	9780				2,500,000.00		
21/22 School Closures	0000	9780				2,500,000.00		
Indirect - uncollectable	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,000,000.00	19,000,000.00		19,000,000.00		
Unassigned/Unappropriated Amount		9790	4,022,936.43	4,022,936.43		4,847,207.72		

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	210,723,985.00	210,723,985.00	57,226,728.00	202,311,986.00	(8,411,999.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	36,762,351.00	36,762,351.00	11,380,498.00	43,437,892.00	6,675,341.00	18.2%
State Aid - Prior Years		8019	0.00	0.00	1,979,344.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	29,300,000.00	29,300,000.00	9,419.70	29,300,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,100,000.00	1,100,000.00	4,013.14	1,100,000.00	0.00	0.0%
Prior Years' Taxes		8043	500,000.00	500,000.00	10.46	500,000.00	0.00	0.0%
Supplemental Taxes		8044	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	10,500,000.00	10,500,000.00	0.00	13,500,000.00	3,000,000.00	28.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	500,000.00	500,000.00	0.00	500,000.00	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	536.97	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>290,986,336.00</b>	<b>290,986,336.00</b>	<b>70,600,550.27</b>	<b>292,249,678.00</b>	<b>1,263,342.00</b>	<b>0.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)	(1,896,380.00)	0.00	(1,896,380.00)	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	(7,838,679.00)	(7,838,679.00)	(2,882,616.12)	(8,918,018.00)	(1,079,339.00)	13.8%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>281,251,277.00</b>	<b>281,251,277.00</b>	<b>67,717,934.15</b>	<b>281,435,280.00</b>	<b>184,003.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,543,938.00	5,543,938.00	0.20	5,545,382.00	1,444.00	0.0%
Special Education Discretionary Grants		8182	486,759.00	486,759.00	(19,884.23)	486,659.00	(100.00)	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	13,904,508.00	13,904,508.00	48,164.99	20,398,270.00	6,493,762.00	46.7%
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	1,438,381.00	1,438,381.00	(202,913.54)	2,949,493.00	1,511,112.00	105.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	125,508.00	125,508.00	(2,269.54)	273,642.00	148,134.00	118.0%
Title III, Part A, English Learner Program	4203	8290	1,023,319.00	1,023,319.00	8,439.14	1,023,319.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	1,110,148.00	1,110,148.00	927,365.35	3,815,006.00	2,704,858.00	243.6%
Career and Technical Education	3500-3599	8290	363,612.00	363,612.00	19,163.29	382,775.00	19,163.00	5.3%
All Other Federal Revenue	All Other	8290	409,431.00	409,431.00	260,468.37	433,468.00	24,037.00	5.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>24,405,604.00</b>	<b>24,405,604.00</b>	<b>1,038,534.03</b>	<b>35,308,014.00</b>	<b>10,902,410.00</b>	<b>44.7%</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	14,816,765.00	14,816,765.00	2,624,110.00	15,766,765.00	950,000.00	6.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,006,438.00	1,006,438.00	0.00	1,006,438.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	5,001,227.00	5,001,227.00	269,416.56	5,001,227.00	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	4,151,197.00	4,151,197.00	66,000.82	4,673,777.00	522,580.00	12.6%
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	1,110,647.03	1,113,776.00	1,113,776.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	217,429.00	217,429.00	(158,019.65)	449,666.00	232,237.00	106.8%
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	15,823,216.00	15,823,216.00	1,059,680.01	18,832,762.00	3,009,546.00	19.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>41,016,272.00</b>	<b>41,016,272.00</b>	<b>4,971,834.77</b>	<b>46,844,411.00</b>	<b>5,828,139.00</b>	<b>14.2%</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>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	43,985.50	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	142,770.00	142,770.00	73,411.92	149,908.00	7,138.00	5.0%
Interest		8660	600,000.00	600,000.00	12,295.97	600,000.00	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	152,500.00	152,500.00	54,815.40	152,500.00	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	0.00	0.0%
All Other Local Revenue		8699	100,500.00	100,500.00	469,451.42	695,514.00	595,014.00	592.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	209,912.00	209,912.00	58,776.00	209,912.00	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	1,973,037.00	1,973,037.00	183,040.47	1,973,037.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,178,719.00</b>	<b>3,178,719.00</b>	<b>895,776.68</b>	<b>3,780,871.00</b>	<b>602,152.00</b>	<b>18.9%</b>
<b>TOTAL, REVENUES</b>			<b>349,851,872.00</b>	<b>349,851,872.00</b>	<b>74,624,079.63</b>	<b>367,368,576.00</b>	<b>17,516,704.00</b>	<b>5.0%</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	110,053,593.00	110,053,593.00	29,555,868.19	111,661,482.00	(1,607,889.00)	-1.5%
Certificated Pupil Support Salaries		1200	12,199,693.00	12,199,693.00	3,387,443.58	12,678,185.00	(478,492.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	15,452,660.00	15,452,660.00	5,102,124.04	15,541,041.00	(88,381.00)	-0.6%
Other Certificated Salaries		1900	2,338,431.00	2,338,431.00	486,922.29	2,631,229.00	(292,798.00)	-12.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>140,044,377.00</b>	<b>140,044,377.00</b>	<b>38,532,358.10</b>	<b>142,511,937.00</b>	<b>(2,467,560.00)</b>	<b>-1.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,499,144.00	8,499,144.00	2,299,579.16	9,057,406.00	(558,262.00)	-6.6%
Classified Support Salaries		2200	17,335,741.00	17,335,741.00	5,749,282.35	17,991,000.00	(655,259.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	5,071,860.00	5,071,860.00	1,687,590.72	5,114,071.00	(42,211.00)	-0.8%
Clerical, Technical and Office Salaries		2400	14,975,885.00	14,975,885.00	5,054,108.66	15,552,129.00	(576,244.00)	-3.8%
Other Classified Salaries		2900	2,345,665.00	2,345,665.00	508,167.80	2,562,384.00	(216,719.00)	-9.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>48,228,295.00</b>	<b>48,228,295.00</b>	<b>15,298,728.69</b>	<b>50,276,990.00</b>	<b>(2,048,695.00)</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	36,326,636.00	36,326,636.00	6,367,751.67	36,535,409.00	(208,773.00)	-0.6%
PERS		3201-3202	10,158,268.00	10,158,268.00	3,023,292.65	10,189,345.00	(31,077.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	5,571,132.00	5,571,132.00	1,634,544.49	5,792,948.00	(221,816.00)	-4.0%
Health and Welfare Benefits		3401-3402	24,022,564.00	24,022,564.00	6,366,394.26	23,375,728.00	646,836.00	2.7%
Unemployment Insurance		3501-3502	154,400.00	154,400.00	55,977.37	156,406.00	(2,006.00)	-1.3%
Workers' Compensation		3601-3602	3,046,011.00	3,046,011.00	896,546.59	3,116,411.00	(70,400.00)	-2.3%
OPEB, Allocated		3701-3702	2,055,734.00	2,055,734.00	570,275.72	2,055,734.00	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	544,203.00	544,203.00	39,840.80	538,650.00	5,553.00	1.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>81,878,948.00</b>	<b>81,878,948.00</b>	<b>18,954,623.55</b>	<b>81,760,631.00</b>	<b>118,317.00</b>	<b>0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,186,003.00	3,186,003.00	770,451.45	17,239,245.00	(14,053,242.00)	-441.1%
Books and Other Reference Materials		4200	418,784.00	418,784.00	195,013.38	646,035.00	(227,251.00)	-54.3%
Materials and Supplies		4300	10,402,064.00	10,402,064.00	2,770,615.48	14,399,447.00	(3,997,383.00)	-38.4%
Noncapitalized Equipment		4400	1,194,480.00	1,194,480.00	2,039,664.44	3,491,272.00	(2,296,792.00)	-192.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,201,331.00</b>	<b>15,201,331.00</b>	<b>5,775,744.75</b>	<b>35,775,999.00</b>	<b>(20,574,668.00)</b>	<b>-135.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	11,567,865.00	11,567,865.00	1,448,343.58	13,053,610.00	(1,485,745.00)	-12.8%
Travel and Conferences		5200	1,211,483.00	1,211,483.00	199,657.84	2,030,153.00	(818,670.00)	-67.6%
Dues and Memberships		5300	118,650.00	118,650.00	49,442.74	119,036.00	(386.00)	-0.3%
Insurance		5400-5450	2,077,037.00	2,077,037.00	1,099,606.43	2,077,212.00	(175.00)	0.0%
Operations and Housekeeping Services		5500	7,008,538.00	7,008,538.00	2,474,062.13	7,137,762.00	(129,224.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,718,947.00	3,718,947.00	926,413.99	4,065,636.00	(346,689.00)	-9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(135,856.00)	(135,856.00)	(109,735.05)	(156,856.00)	21,000.00	-15.5%
Professional/Consulting Services and Operating Expenditures		5800	18,262,058.00	18,262,058.00	9,847,216.73	26,614,439.00	(8,352,381.00)	-45.7%
Communications		5900	1,298,137.00	1,298,137.00	308,195.29	1,411,982.00	(113,845.00)	-8.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>45,126,859.00</b>	<b>45,126,859.00</b>	<b>16,243,203.68</b>	<b>56,352,974.00</b>	<b>(11,226,115.00)</b>	<b>-24.9%</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	8,998.00	(8,998.00)	New
Buildings and Improvements of Buildings		6200	166,326.00	166,326.00	(2,628.99)	114,326.00	52,000.00	31.3%
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	1,268,100.00	1,268,100.00	106,506.66	1,562,970.00	(294,870.00)	-23.3%
Equipment Replacement		6500	109,417.00	109,417.00	0.00	53,227.00	56,190.00	51.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,543,843.00</b>	<b>1,543,843.00</b>	<b>103,877.67</b>	<b>1,739,521.00</b>	<b>(195,678.00)</b>	<b>-12.7%</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	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	235,610.00	(235,610.00)	New
Payments to County Offices		7142	5,800,919.00	5,800,919.00	113,510.00	5,606,250.00	(5,331.00)	-0.1%
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	380,000.00	380,000.00	0.00	380,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	228,219.00	228,219.00	10,149.12	190,674.00	37,545.00	16.5%
Other Debt Service - Principal		7439	1,923,254.00	1,923,254.00	212,369.69	1,782,735.00	140,519.00	7.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,177,392.00</b>	<b>8,177,392.00</b>	<b>336,028.81</b>	<b>8,240,269.00</b>	<b>(62,877.00)</b>	<b>-0.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,529,147.00)	(1,529,147.00)	(147,148.51)	(1,541,061.00)	11,914.00	-0.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,529,147.00)</b>	<b>(1,529,147.00)</b>	<b>(147,148.51)</b>	<b>(1,541,061.00)</b>	<b>11,914.00</b>	<b>-0.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>338,671,898.00</b>	<b>338,671,898.00</b>	<b>95,097,416.74</b>	<b>375,117,260.00</b>	<b>(36,445,362.00)</b>	<b>-10.8%</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>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	300,000.00	300,000.00	343,500.00	343,500.00	43,500.00	14.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>343,500.00</b>	<b>343,500.00</b>	<b>43,500.00</b>	<b>14.5%</b>
<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	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<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%
All Other Financing Uses		7699	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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<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</b> <b>(a - b + c - d + e)</b>			<b>(9,700,000.00)</b>	<b>(9,700,000.00)</b>	<b>343,500.00</b>	<b>(9,656,500.00)</b>	<b>(43,500.00)</b>	<b>-0.4%</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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	281,251,277.00	281,251,277.00	67,717,934.15	281,435,280.00	184,003.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,828,406.00	4,828,406.00	132,718.34	6,809,081.00	1,980,675.00	41.0%
4) Other Local Revenue		8600-8799	3,178,719.00	3,178,719.00	873,534.80	3,177,283.00	(1,436.00)	0.0%
5) TOTAL, REVENUES			289,258,402.00	289,258,402.00	68,724,187.29	291,421,644.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	112,252,765.00	112,252,765.00	30,510,844.21	112,112,610.00	140,155.00	0.1%
2) Classified Salaries		2000-2999	35,648,429.00	35,648,429.00	11,537,655.37	36,772,013.00	(1,123,584.00)	-3.2%
3) Employee Benefits		3000-3999	53,577,452.00	53,577,452.00	14,947,734.69	52,701,517.00	875,935.00	1.6%
4) Books and Supplies		4000-4999	9,282,922.00	9,282,922.00	2,072,889.67	18,190,360.00	(8,907,438.00)	-96.0%
5) Services and Other Operating Expenditures		5000-5999	25,346,917.00	25,346,917.00	10,888,124.51	29,252,717.00	(3,905,800.00)	-15.4%
6) Capital Outlay		6000-6999	1,513,843.00	1,513,843.00	9,164.95	1,527,844.00	(14,001.00)	-0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,757,723.00	2,757,723.00	336,028.81	2,579,659.00	178,064.00	6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,419,245.00)	(5,419,245.00)	(565,090.79)	(6,420,492.00)	1,001,247.00	-18.5%
9) TOTAL, EXPENDITURES			234,960,806.00	234,960,806.00	69,737,351.42	246,716,228.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			54,297,596.00	54,297,596.00	(1,013,164.13)	44,705,416.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	343,500.00	343,500.00	43,500.00	14.5%
b) Transfers Out		7600-7629	10,000,000.00	10,000,000.00	0.00	10,000,000.00	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	(43,117,622.00)	(43,117,622.00)	(58,675.53)	(43,351,217.00)	(233,595.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,817,622.00)	(52,817,622.00)	284,824.47	(53,007,717.00)		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,479,974.00	1,479,974.00	(728,339.66)	(8,302,301.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,706,458.89	39,706,458.89		39,706,458.89	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)			39,706,458.89	39,706,458.89		39,706,458.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,706,458.89	39,706,458.89		39,706,458.89		
2) Ending Balance, June 30 (E + F1e)			41,186,432.89	41,186,432.89		31,404,157.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	325,989.37	325,989.37		325,989.37		
Prepaid Items		9713	1,125,959.99	1,125,959.99		1,125,959.99		
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	16,606,547.10	16,606,547.10		6,000,000.00		
Site Base Allocation C/O	0000	9780	105,692.94					
Police Supplemental C/O	0000	9780	87,716.00					
Insurance - SIA Claim 18-2545 C/O	0000	9780	71,981.74					
Facilities/Rental Fee C/O	0000	9780	56,900.86					
Mandate Cost C/O	0000	9780	1,121,256.07					
JPA C/O	0000	9780	2,317.49					
Lost Library Books C/O	0000	9780	11,144.66					
Community Based Eng. Tutoring C/O	0000	9780	41,530.00					
ROC/P C/O	0000	9780	422,098.77					
Art & Music C/O	0000	9780	109,309.05					
Gate C/O	0000	9780	44,740.12					
Instructional Materials C/O	0000	9780	7,143,000.29					
Teacher Credentialing C/O	0000	9780	21,499.25					
CELDT C/O	0000	9780	180,361.78					
ASES Matching C/O	0000	9780	51,824.38					
Zayo Dark Fiber C/O	0000	9780	515,673.44					
LCFF Concentration - EL Focus C/O	0000	9780	217,788.39					
LCFF Supplemental C/O	0000	9780	254,490.21					
LCFF Supplemental - CCAA C/O	0000	9780	57,410.47					
LCFF Supplemental - Smythe K-6 C/O	0000	9780	165,820.41					
LCFF Supplemental - Smythe 7/8 C/O	0000	9780	131,139.47					
LCFF Supplemental - Eastside WPCS	0000	9780	22,006.13					
LCFF Supplemental - Frontier WPCS	0000	9780	24,187.49					
LCFF Supplemental - Westside WPCS	0000	9780	12,298.24					
LCFF Supplemental/Concentration C/C	0000	9780	734,359.45					
20/21 School Closures	0000	9780	2,500,000.00					
21/22 School Closures	0000	9780	2,500,000.00					
Site Base Allocation C/O	0000	9780		105,692.94				
Police Supplemental C/O	0000	9780		87,716.00				

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)
Insurance - SIA Claim 18-2545 C/O	0000	9780		71,981.74				
Facilities/Rental Fee C/O	0000	9780		56,900.86				
Mandate Cost C/O	0000	9780		1,121,256.07				
JPA C/O	0000	9780		2,317.49				
Lost Library Books C/O	0000	9780		11,144.66				
Community Base Eng. Tutoring C/O	0000	9780		41,530.00				
ROC/P C/O	0000	9780		422,098.77				
Art & Music C/O	0000	9780		109,309.05				
Gate C/O	0000	9780		44,740.12				
Instructional Materials C/O	0000	9780		7,143,000.29				
Teacher Credentialing C/O	0000	9780		21,499.25				
CELDT C/O	0000	9780		180,361.78				
ASES Matching C/O	0000	9780		51,824.38				
Zayo Dark Fiber C/O	0000	9780		515,673.44				
LCFF Concentration - EL Focus C/O	0000	9780		217,788.39				
LCFF Supplemental C/O	0000	9780		254,490.21				
LCFF Supplemental - CCAA C/O	0000	9780		57,410.47				
LCFF Supplemental - Smythe K-6 C/O	0000	9780		165,820.41				
LCFF Supplemental - Smythe 7/8 C/O	0000	9780		131,139.47				
LCFF Supplemental - Eastside WPCS	0000	9780		22,006.13				
LCFF Supplemental - Frontier WPCS	0000	9780		24,187.49				
LCFF Supplemental - Westside WPCS	0000	9780		12,298.24				
LCFF Supplemental/Concentration C/C	0000	9780		734,359.45				
20/21 School Closures	0000	9780		2,500,000.00				
21/22 School Closures	0000	9780		2,500,000.00				
20/21 School Closures	0000	9780				2,500,000.00		
21/22 School Closures	0000	9780				2,500,000.00		
Indirect - uncollectable	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,000,000.00	19,000,000.00		19,000,000.00		
Unassigned/Unappropriated Amount		9790	4,022,936.43	4,022,936.43		4,847,208.53		

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	210,723,985.00	210,723,985.00	57,226,728.00	202,311,986.00	(8,411,999.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	36,762,351.00	36,762,351.00	11,380,498.00	43,437,692.00	6,675,341.00	18.2%
State Aid - Prior Years		8019	0.00	0.00	1,979,344.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	29,300,000.00	29,300,000.00	9,419.70	29,300,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,100,000.00	1,100,000.00	4,013.14	1,100,000.00	0.00	0.0%
Prior Years' Taxes		8043	500,000.00	500,000.00	10.46	500,000.00	0.00	0.0%
Supplemental Taxes		8044	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	10,500,000.00	10,500,000.00	0.00	13,500,000.00	3,000,000.00	28.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	500,000.00	500,000.00	0.00	500,000.00	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	536.97	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>290,986,336.00</b>	<b>290,986,336.00</b>	<b>70,600,550.27</b>	<b>292,249,678.00</b>	<b>1,263,342.00</b>	<b>0.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)	(1,896,380.00)	0.00	(1,896,380.00)	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	(7,838,679.00)	(7,838,679.00)	(2,882,616.12)	(8,918,018.00)	(1,079,339.00)	13.8%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>281,251,277.00</b>	<b>281,251,277.00</b>	<b>67,717,934.15</b>	<b>281,435,280.00</b>	<b>184,003.00</b>	<b>0.1%</b>
<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,							
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	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>								
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	1,006,438.00	1,006,438.00	0.00	1,006,438.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,766,091.00	3,766,091.00	125,233.34	3,766,091.00	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	55,877.00	55,877.00	7,485.00	2,036,552.00	1,980,675.00	3544.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,828,406.00</b>	<b>4,828,406.00</b>	<b>132,718.34</b>	<b>6,809,081.00</b>	<b>1,980,675.00</b>	<b>41.0%</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		
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	43,985.50	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	142,770.00	142,770.00	73,411.92	149,908.00	7,138.00	5.0%
Interest		8660	600,000.00	600,000.00	12,295.97	600,000.00	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	152,500.00	152,500.00	54,815.40	152,500.00	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	100,500.00	100,500.00	447,209.54	91,926.00	(8,574.00)	-8.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	209,912.00	209,912.00	58,776.00	209,912.00	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	1,973,037.00	1,973,037.00	183,040.47	1,973,037.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,178,719.00</b>	<b>3,178,719.00</b>	<b>873,534.80</b>	<b>3,177,283.00</b>	<b>(1,436.00)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>289,258,402.00</b>	<b>289,258,402.00</b>	<b>68,724,187.29</b>	<b>291,421,644.00</b>	<b>2,163,242.00</b>	<b>0.7%</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)
Certificated Teachers' Salaries		1100	90,089,476.00	90,089,476.00	23,789,182.95	89,755,151.00	334,325.00	0.4%
Certificated Pupil Support Salaries		1200	6,572,512.00	6,572,512.00	1,767,220.28	6,651,451.00	(78,939.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	14,463,943.00	14,463,943.00	4,795,798.85	14,590,950.00	(127,007.00)	-0.9%
Other Certificated Salaries		1900	1,126,834.00	1,126,834.00	158,642.13	1,115,058.00	11,776.00	1.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>112,252,765.00</b>	<b>112,252,765.00</b>	<b>30,510,844.21</b>	<b>112,112,610.00</b>	<b>140,155.00</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,299,962.00	1,299,962.00	338,740.45	1,366,252.00	(66,290.00)	-5.1%
Classified Support Salaries		2200	14,178,171.00	14,178,171.00	4,681,205.61	14,685,077.00	(506,906.00)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	4,686,053.00	4,686,053.00	1,578,508.42	4,710,173.00	(24,120.00)	-0.5%
Clerical, Technical and Office Salaries		2400	13,725,440.00	13,725,440.00	4,607,853.53	14,175,748.00	(450,308.00)	-3.3%
Other Classified Salaries		2900	1,758,803.00	1,758,803.00	331,347.36	1,834,763.00	(75,960.00)	-4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>35,648,429.00</b>	<b>35,648,429.00</b>	<b>11,537,655.37</b>	<b>36,772,013.00</b>	<b>(1,123,584.00)</b>	<b>-3.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,214,537.00	18,214,537.00	5,070,462.14	18,159,475.00	55,062.00	0.3%
PERS		3201-3202	7,590,022.00	7,590,022.00	2,304,380.43	7,483,133.00	106,889.00	1.4%
OASDI/Medicare/Alternative		3301-3302	4,225,667.00	4,225,667.00	1,240,410.12	4,317,760.00	(92,093.00)	-2.2%
Health and Welfare Benefits		3401-3402	18,556,027.00	18,556,027.00	4,979,525.68	17,856,816.00	699,211.00	3.8%
Unemployment Insurance		3501-3502	134,359.00	134,359.00	50,092.21	134,894.00	(535.00)	-0.4%
Workers' Compensation		3601-3602	2,386,549.00	2,386,549.00	700,647.59	2,403,683.00	(17,134.00)	-0.7%
OPEB, Allocated		3701-3702	2,055,734.00	2,055,734.00	570,275.72	2,055,734.00	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	414,557.00	414,557.00	31,940.80	290,022.00	124,535.00	30.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>53,577,452.00</b>	<b>53,577,452.00</b>	<b>14,947,734.69</b>	<b>52,701,517.00</b>	<b>875,935.00</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,933,237.00	1,933,237.00	378,201.75	9,104,414.00	(7,171,177.00)	-370.9%
Books and Other Reference Materials		4200	187,640.00	187,640.00	45,144.60	231,873.00	(44,233.00)	-23.6%
Materials and Supplies		4300	6,452,488.00	6,452,488.00	1,431,215.77	8,083,086.00	(1,630,598.00)	-25.3%
Noncapitalized Equipment		4400	709,557.00	709,557.00	218,327.55	770,987.00	(61,430.00)	-8.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,282,922.00</b>	<b>9,282,922.00</b>	<b>2,072,889.67</b>	<b>18,190,360.00</b>	<b>(8,907,438.00)</b>	<b>-96.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	416,000.00	416,000.00	16,958.04	336,281.00	79,719.00	19.2%
Travel and Conferences		5200	633,376.00	633,376.00	76,312.38	845,968.00	(212,592.00)	-33.6%
Dues and Memberships		5300	53,613.00	53,613.00	40,942.74	54,797.00	(1,184.00)	-2.2%
Insurance		5400-5450	2,077,037.00	2,077,037.00	1,099,606.43	2,077,212.00	(175.00)	0.0%
Operations and Housekeeping Services		5500	7,008,538.00	7,008,538.00	2,474,062.13	7,137,762.00	(129,224.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,594,723.00	1,594,723.00	494,573.51	1,659,479.00	(64,756.00)	-4.1%
Transfers of Direct Costs		5710	(371,646.00)	(371,646.00)	(61,234.53)	(387,105.00)	15,459.00	-4.2%
Transfers of Direct Costs - Interfund		5750	(135,856.00)	(135,856.00)	(109,735.05)	(156,856.00)	21,000.00	-15.5%
Professional/Consulting Services and Operating Expenditures		5800	12,806,855.00	12,806,855.00	6,548,743.57	16,307,057.00	(3,500,202.00)	-27.3%
Communications		5900	1,264,277.00	1,264,277.00	307,895.29	1,378,122.00	(113,845.00)	-9.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,346,917.00</b>	<b>25,346,917.00</b>	<b>10,888,124.51</b>	<b>29,252,717.00</b>	<b>(3,905,800.00)</b>	<b>-15.4%</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	8,998.00	(8,998.00)	New
Buildings and Improvements of Buildings		6200	166,326.00	166,326.00	(2,628.99)	114,326.00	52,000.00	31.3%
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	1,238,100.00	1,238,100.00	11,793.94	1,351,293.00	(113,193.00)	-9.1%
Equipment Replacement		6500	109,417.00	109,417.00	0.00	53,227.00	56,190.00	51.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,513,843.00</b>	<b>1,513,843.00</b>	<b>9,164.95</b>	<b>1,527,844.00</b>	<b>(14,001.00)</b>	<b>-0.9%</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	606,250.00	606,250.00	113,510.00	606,250.00	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	228,219.00	228,219.00	10,149.12	190,674.00	37,545.00	16.5%
Other Debt Service - Principal		7439	1,923,254.00	1,923,254.00	212,369.69	1,782,735.00	140,519.00	7.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,757,723.00</b>	<b>2,757,723.00</b>	<b>336,028.81</b>	<b>2,579,659.00</b>	<b>178,064.00</b>	<b>6.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,890,098.00)	(3,890,098.00)	(417,942.28)	(4,879,431.00)	989,333.00	-25.4%
Transfers of Indirect Costs - Interfund		7350	(1,529,147.00)	(1,529,147.00)	(147,148.51)	(1,541,061.00)	11,914.00	-0.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,419,245.00)</b>	<b>(5,419,245.00)</b>	<b>(565,090.79)</b>	<b>(6,420,492.00)</b>	<b>1,001,247.00</b>	<b>-18.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>234,960,806.00</b>	<b>234,960,806.00</b>	<b>69,737,351.42</b>	<b>246,716,228.00</b>	<b>(11,755,422.00)</b>	<b>-5.0%</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	300,000.00	300,000.00	343,500.00	343,500.00	43,500.00	14.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>343,500.00</b>	<b>343,500.00</b>	<b>43,500.00</b>	<b>14.5%</b>
<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	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<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%
All Other Financing Uses		7699	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	(43,117,622.00)	(43,117,622.00)	(59,605.00)	(43,352,146.00)	(234,524.00)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	929.47	929.00	929.00	New
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(43,117,622.00)</b>	<b>(43,117,622.00)</b>	<b>(58,675.53)</b>	<b>(43,351,217.00)</b>	<b>(233,595.00)</b>	<b>0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>(52,817,622.00)</b>	<b>(52,817,622.00)</b>	<b>284,824.47</b>	<b>(53,007,717.00)</b>	<b>(190,095.00)</b>	<b>0.4%</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>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	24,405,604.00	24,405,604.00	1,038,534.03	35,308,014.00	10,902,410.00	44.7%
3) Other State Revenue		8300-8599	36,187,866.00	36,187,866.00	4,839,116.43	40,035,330.00	3,847,464.00	10.6%
4) Other Local Revenue		8600-8799	0.00	0.00	22,241.88	603,588.00	603,588.00	New
5) TOTAL, REVENUES			60,593,470.00	60,593,470.00	5,899,892.34	75,946,932.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,791,612.00	27,791,612.00	8,021,513.89	30,399,327.00	(2,607,715.00)	-9.4%
2) Classified Salaries		2000-2999	12,579,866.00	12,579,866.00	3,761,073.32	13,504,977.00	(925,111.00)	-7.4%
3) Employee Benefits		3000-3999	28,301,496.00	28,301,496.00	4,006,888.86	29,059,114.00	(757,618.00)	-2.7%
4) Books and Supplies		4000-4999	5,918,409.00	5,918,409.00	3,702,855.08	17,585,639.00	(11,667,230.00)	-197.1%
5) Services and Other Operating Expenditures		5000-5999	19,779,942.00	19,779,942.00	5,355,079.17	27,100,257.00	(7,320,315.00)	-37.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	94,712.72	211,677.00	(181,677.00)	-605.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,419,669.00	5,419,669.00	0.00	5,660,610.00	(240,941.00)	-4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,890,098.00	3,890,098.00	417,942.28	4,879,431.00	(989,333.00)	-25.4%
9) TOTAL, EXPENDITURES			103,711,092.00	103,711,092.00	25,360,065.32	128,401,032.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,117,622.00)	(43,117,622.00)	(19,460,172.98)	(52,454,100.00)		
<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	43,117,622.00	43,117,622.00	58,675.53	43,351,217.00	233,595.00	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,117,622.00	43,117,622.00	58,675.53	43,351,217.00		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(19,401,497.45)	(9,102,883.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,102,883.68	9,102,883.68		9,102,883.68	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)			9,102,883.68	9,102,883.68		9,102,883.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,102,883.68	9,102,883.68		9,102,883.68		
2) Ending Balance, June 30 (E + F1e)			9,102,883.68	9,102,883.68		0.68		
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			9,102,883.68	9,102,883.68		1.49		
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		(0.81)		

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 (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		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<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%
<b>TOTAL, LCFF 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>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,543,938.00	5,543,938.00	0.20	5,545,382.00	1,444.00	0.0%
Special Education Discretionary Grants		8182	486,759.00	486,759.00	(19,884.23)	486,659.00	(100.00)	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	13,904,508.00	13,904,508.00	48,164.99	20,398,270.00	6,493,762.00	46.7%
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	1,438,381.00	1,438,381.00	(202,913.54)	2,949,493.00	1,511,112.00	105.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	125,508.00	125,508.00	(2,269.54)	273,642.00	148,134.00	118.0%
Title III, Part A, English Learner Program	4203	8290	1,023,319.00	1,023,319.00	8,439.14	1,023,319.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	1,110,148.00	1,110,148.00	927,365.35	3,815,006.00	2,704,858.00	243.6%
Career and Technical Education	3500-3599	8290	363,612.00	363,612.00	19,163.29	382,775.00	19,163.00	5.3%
All Other Federal Revenue	All Other	8290	409,431.00	409,431.00	260,468.37	433,468.00	24,037.00	5.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>24,405,604.00</b>	<b>24,405,604.00</b>	<b>1,038,534.03</b>	<b>35,308,014.00</b>	<b>10,902,410.00</b>	<b>44.7%</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	14,816,765.00	14,816,765.00	2,624,110.00	15,766,765.00	950,000.00	6.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,235,136.00	1,235,136.00	144,183.22	1,235,136.00	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	4,151,197.00	4,151,197.00	66,000.82	4,673,777.00	522,580.00	12.6%
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	1,110,647.03	1,113,776.00	1,113,776.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	217,429.00	217,429.00	(158,019.65)	449,666.00	232,237.00	106.8%
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	15,767,339.00	15,767,339.00	1,052,195.01	16,796,210.00	1,028,871.00	6.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,187,866.00</b>	<b>36,187,866.00</b>	<b>4,839,116.43</b>	<b>40,035,330.00</b>	<b>3,847,464.00</b>	<b>10.6%</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	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	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	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%) 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	0.00	0.00	22,241.88	603,588.00	603,588.00	New
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>			0.00	0.00	22,241.88	603,588.00	603,588.00	New
<b>TOTAL, REVENUES</b>			60,593,470.00	60,593,470.00	5,899,892.34	75,946,932.00	15,353,462.00	25.3%

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	19,964,117.00	19,964,117.00	5,766,685.24	21,906,331.00	(1,942,214.00)	-9.7%
Certificated Pupil Support Salaries		1200	5,627,181.00	5,627,181.00	1,620,223.30	6,026,734.00	(399,553.00)	-7.1%
Certificated Supervisors' and Administrators' Salaries		1300	988,717.00	988,717.00	306,325.19	950,091.00	38,626.00	3.9%
Other Certificated Salaries		1900	1,211,597.00	1,211,597.00	328,280.16	1,516,171.00	(304,574.00)	-25.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>27,791,612.00</b>	<b>27,791,612.00</b>	<b>8,021,513.89</b>	<b>30,399,327.00</b>	<b>(2,607,715.00)</b>	<b>-9.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,199,182.00	7,199,182.00	1,960,838.71	7,691,154.00	(491,972.00)	-6.8%
Classified Support Salaries		2200	3,157,570.00	3,157,570.00	1,068,076.74	3,305,923.00	(148,353.00)	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	385,807.00	385,807.00	109,082.30	403,898.00	(18,091.00)	-4.7%
Clerical, Technical and Office Salaries		2400	1,250,445.00	1,250,445.00	446,255.13	1,376,381.00	(125,936.00)	-10.1%
Other Classified Salaries		2900	586,862.00	586,862.00	176,820.44	727,621.00	(140,759.00)	-24.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>12,579,866.00</b>	<b>12,579,866.00</b>	<b>3,761,073.32</b>	<b>13,504,977.00</b>	<b>(925,111.00)</b>	<b>-7.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,112,099.00	18,112,099.00	1,297,289.53	18,375,934.00	(263,835.00)	-1.5%
PERS		3201-3202	2,568,246.00	2,568,246.00	718,912.22	2,706,212.00	(137,966.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	1,345,465.00	1,345,465.00	394,134.37	1,475,188.00	(129,723.00)	-9.6%
Health and Welfare Benefits		3401-3402	5,466,537.00	5,466,537.00	1,386,868.58	5,518,912.00	(52,375.00)	-1.0%
Unemployment Insurance		3501-3502	20,041.00	20,041.00	5,885.16	21,512.00	(1,471.00)	-7.3%
Workers' Compensation		3601-3602	659,462.00	659,462.00	195,899.00	712,728.00	(53,266.00)	-8.1%
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	129,646.00	129,646.00	7,900.00	248,628.00	(118,982.00)	-91.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,301,496.00</b>	<b>28,301,496.00</b>	<b>4,006,888.86</b>	<b>29,059,114.00</b>	<b>(757,618.00)</b>	<b>-2.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,252,766.00	1,252,766.00	392,249.70	8,134,831.00	(6,882,065.00)	-549.3%
Books and Other Reference Materials		4200	231,144.00	231,144.00	149,868.78	414,162.00	(183,018.00)	-79.2%
Materials and Supplies		4300	3,949,576.00	3,949,576.00	1,339,399.71	6,316,361.00	(2,366,785.00)	-59.9%
Noncapitalized Equipment		4400	484,923.00	484,923.00	1,821,336.89	2,720,285.00	(2,235,362.00)	-461.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,918,409.00</b>	<b>5,918,409.00</b>	<b>3,702,855.08</b>	<b>17,585,639.00</b>	<b>(11,667,230.00)</b>	<b>-197.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	11,151,865.00	11,151,865.00	1,431,385.54	12,717,329.00	(1,565,464.00)	-14.0%
Travel and Conferences		5200	578,107.00	578,107.00	123,345.46	1,184,185.00	(606,078.00)	-104.8%
Dues and Memberships		5300	65,037.00	65,037.00	8,500.00	64,239.00	798.00	1.2%
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	2,124,224.00	2,124,224.00	431,840.48	2,406,157.00	(281,933.00)	-13.3%
Transfers of Direct Costs		5710	371,646.00	371,646.00	61,234.53	387,105.00	(15,459.00)	-4.2%
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	5,455,203.00	5,455,203.00	3,298,473.16	10,307,382.00	(4,852,179.00)	-88.9%
Communications		5900	33,860.00	33,860.00	300.00	33,860.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,779,942.00</b>	<b>19,779,942.00</b>	<b>5,355,079.17</b>	<b>27,100,257.00</b>	<b>(7,320,315.00)</b>	<b>-37.0%</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	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	30,000.00	30,000.00	94,712.72	211,677.00	(181,677.00)	-605.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>94,712.72</b>	<b>211,677.00</b>	<b>(181,677.00)</b>	<b>-605.6%</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	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	235,610.00	(235,610.00)	New
Payments to County Offices		7142	4,994,669.00	4,994,669.00	0.00	5,000,000.00	(5,331.00)	-0.1%
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	380,000.00	380,000.00	0.00	380,000.00	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>5,419,669.00</b>	<b>5,419,669.00</b>	<b>0.00</b>	<b>5,660,610.00</b>	<b>(240,941.00)</b>	<b>-4.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,890,098.00	3,890,098.00	417,942.28	4,879,431.00	(989,333.00)	-25.4%
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>3,890,098.00</b>	<b>3,890,098.00</b>	<b>417,942.28</b>	<b>4,879,431.00</b>	<b>(989,333.00)</b>	<b>-25.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>103,711,092.00</b>	<b>103,711,092.00</b>	<b>25,360,065.32</b>	<b>128,401,032.00</b>	<b>(24,689,940.00)</b>	<b>-23.8%</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>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%
<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>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>(b) TOTAL, INTERFUND TRANSFERS OUT</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>								
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%
<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%
All Other Financing Uses		7699	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	43,117,622.00	43,117,622.00	59,605.00	43,352,146.00	234,524.00	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	(929.47)	(929.00)	(929.00)	New
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>43,117,622.00</b>	<b>43,117,622.00</b>	<b>58,675.53</b>	<b>43,351,217.00</b>	<b>233,595.00</b>	<b>0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>43,117,622.00</b>	<b>43,117,622.00</b>	<b>58,675.53</b>	<b>43,351,217.00</b>	<b>(233,595.00)</b>	<b>0.5%</b>

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
6512	Special Ed: Mental Health Services	0.37
7311	Classified School Employee Professional De	0.17
9010	Other Restricted Local	0.95
Total, Restricted Balance		<u>1.49</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	467,490.00	467,490.00	65,811.51	792,592.00	325,102.00	69.5%
3) Other State Revenue		8300-8599	3,208,819.00	3,208,819.00	0.00	3,220,175.00	11,356.00	0.4%
4) Other Local Revenue		8600-8799	0.00	0.00	1,630.51	8,120.00	8,120.00	New
5) TOTAL, REVENUES			3,676,309.00	3,676,309.00	67,442.02	4,020,887.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,167,478.00	1,167,478.00	313,920.14	1,206,450.00	(38,972.00)	-3.3%
2) Classified Salaries		2000-2999	688,886.00	688,886.00	228,547.58	895,415.00	(206,629.00)	-30.0%
3) Employee Benefits		3000-3999	812,851.00	812,851.00	196,650.20	855,796.00	(42,945.00)	-5.3%
4) Books and Supplies		4000-4999	157,209.00	157,209.00	2,668.71	136,161.00	21,048.00	13.4%
5) Services and Other Operating Expenditures		5000-5999	380,986.00	380,986.00	211,937.39	479,146.00	(98,160.00)	-25.8%
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	168,899.00	168,899.00	46,278.92	168,899.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,376,309.00	3,376,309.00	1,000,000.94	3,741,887.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			300,000.00	300,000.00	(932,558.92)	279,020.00		
<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	300,000.00	300,000.00	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

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>			0.00	0.00	(1,232,558.92)	(20,980.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,609,921.95	1,609,921.95		1,609,921.95	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)			1,609,921.95	1,609,921.95		1,609,921.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,921.95	1,609,921.95		1,609,921.95		
2) Ending Balance, June 30 (E + F1e)			1,609,921.95	1,609,921.95		1,588,941.95		
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) Restricted			1,410,930.01	1,410,930.01		1,410,930.01		
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	198,991.94	198,991.94		178,011.94		
Adult Ed	0000	9780	198,991.94					
Adult Education	0000	9780		198,991.94				
Adult Education	0000	9780				178,011.94		
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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF 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>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	467,490.00	467,490.00	65,811.51	792,592.00	325,102.00	69.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>467,490.00</b>	<b>467,490.00</b>	<b>65,811.51</b>	<b>792,592.00</b>	<b>325,102.00</b>	<b>69.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	2,967,790.00	2,967,790.00	0.00	2,969,146.00	11,356.00	0.4%
All Other State Revenue	All Other	8590	251,029.00	251,029.00	0.00	251,029.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,208,819.00</b>	<b>3,208,819.00</b>	<b>0.00</b>	<b>3,220,175.00</b>	<b>11,356.00</b>	<b>0.4%</b>
<b>OTHER LOCAL REVENUE</b>								
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	222.00	5,000.00	5,000.00	New
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	10.00	100.00	100.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,398.51	3,020.00	3,020.00	New
Tuition		8710	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>1,630.51</b>	<b>8,120.00</b>	<b>8,120.00</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>3,678,309.00</b>	<b>3,676,309.00</b>	<b>67,442.02</b>	<b>4,020,887.00</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	728,356.00	728,356.00	191,140.80	761,644.00	(33,288.00)	-4.6%
Certificated Pupil Support Salaries		1200	314,841.00	314,841.00	79,457.54	314,841.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	124,281.00	124,281.00	43,321.80	129,965.00	(5,684.00)	-4.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,167,478.00</b>	<b>1,167,478.00</b>	<b>313,920.14</b>	<b>1,206,450.00</b>	<b>(38,972.00)</b>	<b>-3.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	45,542.00	45,542.00	13,666.47	67,368.00	(21,846.00)	-48.0%
Classified Support Salaries		2200	39,048.00	39,048.00	18,650.52	70,620.00	(31,572.00)	-80.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	440,314.00	440,314.00	147,587.78	465,058.00	(24,744.00)	-5.6%
Other Classified Salaries		2900	163,982.00	163,982.00	48,642.81	292,349.00	(128,367.00)	-78.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>688,886.00</b>	<b>688,886.00</b>	<b>228,547.58</b>	<b>895,415.00</b>	<b>(206,529.00)</b>	<b>-30.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	295,362.00	295,362.00	52,852.61	293,663.00	1,699.00	0.6%
PERS		3201-3202	142,828.00	142,828.00	41,136.38	102,588.00	40,242.00	28.2%
OASDI/Medicare/Alternative		3301-3302	68,408.00	68,408.00	20,862.84	57,763.00	10,645.00	15.6%
Health and Welfare Benefits		3401-3402	272,010.00	272,010.00	72,522.07	238,230.00	33,780.00	12.4%
Unemployment Insurance		3501-3502	887.00	887.00	271.22	879.00	8.00	0.9%
Workers' Compensation		3601-3602	29,456.00	29,456.00	9,006.08	29,242.00	214.00	0.7%
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	3,900.00	3,900.00	0.00	133,433.00	(129,533.00)	-3321.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>812,851.00</b>	<b>812,851.00</b>	<b>196,650.20</b>	<b>855,796.00</b>	<b>(42,945.00)</b>	<b>-5.3%</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	157,209.00	157,209.00	11,014.21	136,161.00	21,048.00	13.4%
Noncapitalized Equipment		4400	0.00	0.00	(8,347.50)	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>157,209.00</b>	<b>157,209.00</b>	<b>2,666.71</b>	<b>136,161.00</b>	<b>21,048.00</b>	<b>13.4%</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	18,000.00	18,000.00	13,589.68	18,000.00	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	70,000.00	70,000.00	24,399.41	70,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	3,500.69	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	113,760.00	113,760.00	75,505.35	113,760.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,226.00	179,226.00	94,867.54	277,386.00	(98,160.00)	-54.8%
Communications		5900	0.00	0.00	74.72	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>380,986.00</b>	<b>380,986.00</b>	<b>211,937.39</b>	<b>479,146.00</b>	<b>(98,160.00)</b>	<b>-25.8%</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>								
Tuition								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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	168,899.00	168,899.00	46,278.92	168,899.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>168,899.00</b>	<b>168,899.00</b>	<b>46,278.92</b>	<b>168,899.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,376,309.00</b>	<b>3,376,309.00</b>	<b>1,000,000.94</b>	<b>3,741,867.00</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>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>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	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>300,000.00</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%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
All Other Financing Uses		7699	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</b> (a - b + c - d + e)			<b>(300,000.00)</b>	<b>(300,000.00)</b>	<b>(300,000.00)</b>	<b>(300,000.00)</b>		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
6391	Adult Education Program	1,410,548.66
9010	Other Restricted Local	381.35
Total, Restricted Balance		<u>1,410,930.01</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,115,256.00	2,115,256.00	482,207.06	3,601,543.00	1,486,287.00	70.3%
3) Other State Revenue		8300-8599	5,981,224.00	5,981,224.00	2,941,623.46	6,383,695.00	402,471.00	6.7%
4) Other Local Revenue		8600-8799	934,117.00	934,117.00	133,850.90	947,320.00	13,203.00	1.4%
5) TOTAL, REVENUES			9,030,597.00	9,030,597.00	3,557,681.42	10,932,558.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,318,875.00	3,318,875.00	945,957.06	3,357,276.00	(38,401.00)	-1.2%
2) Classified Salaries		2000-2999	2,289,611.00	2,289,611.00	693,946.16	2,505,720.00	(236,109.00)	-10.4%
3) Employee Benefits		3000-3999	2,855,607.00	2,855,607.00	700,584.91	2,871,772.00	(16,165.00)	-0.6%
4) Books and Supplies		4000-4999	67,510.00	67,510.00	123,837.53	357,275.00	(289,765.00)	-429.2%
5) Services and Other Operating Expenditures		5000-5999	135,793.00	135,793.00	206,182.69	423,405.00	(287,612.00)	-211.8%
6) Capital Outlay		6000-6999	0.00	0.00	97,531.48	1,021,909.00	(1,021,909.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	383,201.00	383,201.00	100,869.59	383,201.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,030,597.00	9,030,597.00	2,868,909.42	10,920,558.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	688,772.00	12,000.00		
<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>			0.00	0.00	688,772.00	12,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	924,665.57	924,665.57		924,665.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			924,665.57	924,665.57		924,665.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			924,665.57	924,665.57		924,665.57		
2) Ending Balance, June 30 (E + F1e)			924,665.57	924,665.57		936,665.57		
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			924,665.57	924,665.57		936,665.57		
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			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	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	2,115,256.00	2,115,256.00	482,207.06	3,601,543.00	1,486,287.00	70.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,115,256.00</b>	<b>2,115,256.00</b>	<b>482,207.06</b>	<b>3,601,543.00</b>	<b>1,486,287.00</b>	<b>70.3%</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	5,692,447.00	5,692,447.00	2,537,719.81	5,692,447.00	0.00	0.0%
All Other State Revenue	All Other	8590	288,777.00	288,777.00	403,903.65	691,248.00	402,471.00	139.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,981,224.00</b>	<b>5,981,224.00</b>	<b>2,941,623.46</b>	<b>6,383,695.00</b>	<b>402,471.00</b>	<b>6.7%</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	21.00	12,000.00	12,000.00	New
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	110,245.00	110,245.00	32,261.60	110,245.00	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	823,872.00	823,872.00	101,568.30	825,075.00	1,203.00	0.1%
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>934,117.00</b>	<b>934,117.00</b>	<b>133,850.90</b>	<b>947,320.00</b>	<b>13,203.00</b>	<b>1.4%</b>
<b>TOTAL REVENUES</b>			<b>9,030,597.00</b>	<b>9,030,597.00</b>	<b>3,557,681.42</b>	<b>10,932,558.00</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	2,786,025.00	2,786,025.00	773,197.97	2,790,028.00	(4,003.00)	-0.1%
Certificated Pupil Support Salaries		1200	155,617.00	155,617.00	51,666.62	190,015.00	(34,398.00)	-22.1%
Certificated Supervisors' and Administrators' Salaries		1300	267,870.00	267,870.00	91,266.20	267,870.00	0.00	0.0%
Other Certificated Salaries		1900	109,363.00	109,363.00	29,826.27	109,363.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,318,875.00</b>	<b>3,318,875.00</b>	<b>945,957.06</b>	<b>3,357,276.00</b>	<b>(38,401.00)</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,594,819.00	1,594,819.00	464,505.58	1,821,400.00	(226,581.00)	-14.2%
Classified Support Salaries		2200	247,641.00	247,641.00	96,418.87	271,041.00	(23,400.00)	-9.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	427,151.00	427,151.00	133,021.71	413,279.00	13,872.00	3.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,269,611.00</b>	<b>2,269,611.00</b>	<b>693,946.16</b>	<b>2,505,720.00</b>	<b>(236,109.00)</b>	<b>-10.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	685,862.00	685,862.00	113,371.41	662,274.00	23,588.00	3.4%
PERS		3201-3202	583,628.00	583,628.00	174,284.26	609,586.00	(25,958.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	250,383.00	250,383.00	77,026.91	269,553.00	(19,170.00)	-7.7%
Health and Welfare Benefits		3401-3402	1,192,215.00	1,192,215.00	305,400.70	1,129,669.00	62,546.00	5.2%
Unemployment Insurance		3501-3502	2,614.00	2,614.00	822.98	2,691.00	(77.00)	-2.9%
Workers' Compensation		3601-3602	87,011.00	87,011.00	27,278.65	89,374.00	(2,363.00)	-2.7%
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	53,894.00	53,894.00	2,400.00	108,625.00	(54,731.00)	-101.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,855,607.00</b>	<b>2,855,607.00</b>	<b>700,584.91</b>	<b>2,871,772.00</b>	<b>(16,165.00)</b>	<b>-0.6%</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	67,510.00	67,510.00	108,491.10	357,275.00	(289,765.00)	-429.2%
Noncapitalized Equipment		4400	0.00	0.00	15,346.43	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>67,510.00</b>	<b>67,510.00</b>	<b>123,837.53</b>	<b>357,275.00</b>	<b>(289,765.00)</b>	<b>-429.2%</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 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	24,052.00	24,052.00	12,943.36	21,452.00	2,600.00	10.8%
Dues and Memberships		5300	0.00	0.00	2,032.57	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	695.60	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	8,932.84	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	434.69	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	20,100.00	20,100.00	5,652.80	20,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,241.00	90,241.00	175,338.79	380,453.00	(290,212.00)	-321.6%
Communications		5900	1,400.00	1,400.00	152.04	1,400.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>135,793.00</b>	<b>135,793.00</b>	<b>206,182.69</b>	<b>423,405.00</b>	<b>(287,612.00)</b>	<b>-211.8%</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	76,291.49	1,000,670.00	(1,000,670.00)	New
Equipment		6400	0.00	0.00	21,239.99	21,239.00	(21,239.00)	New
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>97,531.48</b>	<b>1,021,909.00</b>	<b>(1,021,909.00)</b>	<b>New</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	383,201.00	383,201.00	100,869.59	383,201.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>383,201.00</b>	<b>383,201.00</b>	<b>100,869.59</b>	<b>383,201.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,030,597.00</b>	<b>9,030,597.00</b>	<b>2,868,909.42</b>	<b>10,920,558.00</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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	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%
<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>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>			<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%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
All Other Financing Uses		7699	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 - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	935,525.95
9010	Other Restricted Local	1,139.62
Total, Restricted Balance		<u>936,665.57</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	18,791,000.00	18,791,000.00	179,280.33	19,076,000.00	285,000.00	1.5%
3) Other State Revenue		8300-8599	1,430,000.00	1,430,000.00	2,707.84	1,430,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,000.00	159,000.00	29,753.01	182,285.00	23,285.00	14.6%
5) TOTAL, REVENUES			20,380,000.00	20,380,000.00	211,741.18	20,688,285.00		
<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	6,881,266.00	6,881,266.00	1,927,475.99	6,881,902.00	(636.00)	0.0%
3) Employee Benefits		3000-3999	2,924,252.00	2,924,252.00	823,127.16	2,923,720.00	532.00	0.0%
4) Books and Supplies		4000-4999	8,934,033.00	8,934,033.00	2,725,721.82	8,921,797.00	12,236.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	343,404.00	343,404.00	175,431.69	445,915.00	(102,511.00)	-29.9%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	9,851.00	26,000.00	(11,000.00)	-73.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,657.00	24,657.00	0.00	24,657.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	977,047.00	977,047.00	0.00	988,961.00	(11,914.00)	-1.2%
9) TOTAL, EXPENDITURES			20,099,659.00	20,099,659.00	5,661,607.66	20,212,952.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			280,341.00	280,341.00	(5,449,866.48)	475,333.00		
<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>			280,341.00	280,341.00	(5,449,866.48)	475,333.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,816,199.92	2,816,199.92		2,816,199.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,816,199.92	2,816,199.92		2,816,199.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,816,199.92	2,816,199.92		2,816,199.92		
2) Ending Balance, June 30 (E + F1e)			3,096,540.92	3,096,540.92		3,291,532.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	192,907.40	192,907.40		192,907.40		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,903,633.52	2,903,633.52		3,098,625.74		
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		(0.22)		

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	18,791,000.00	18,791,000.00	179,280.33	19,076,000.00	285,000.00	1.5%
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>18,791,000.00</b>	<b>18,791,000.00</b>	<b>179,280.33</b>	<b>19,076,000.00</b>	<b>285,000.00</b>	<b>1.5%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,430,000.00	1,430,000.00	2,707.84	1,430,000.00	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>1,430,000.00</b>	<b>1,430,000.00</b>	<b>2,707.84</b>	<b>1,430,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	12,874.40	12,875.00	12,875.00	New
Food Service Sales		8634	124,000.00	124,000.00	246.27	124,000.00	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	410.00	410.00	410.00	New
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	35,000.00	35,000.00	16,222.34	45,000.00	10,000.00	28.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>159,000.00</b>	<b>159,000.00</b>	<b>29,753.01</b>	<b>182,285.00</b>	<b>23,285.00</b>	<b>14.6%</b>
<b>TOTAL, REVENUES</b>			<b>20,380,000.00</b>	<b>20,380,000.00</b>	<b>211,741.18</b>	<b>20,688,285.00</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 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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	5,799,635.00	5,799,635.00	1,570,464.49	5,713,444.00	86,091.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	738,334.00	738,334.00	218,928.73	749,636.00	(11,302.00)	-1.5%
Clerical, Technical and Office Salaries		2400	331,397.00	331,397.00	136,360.77	406,822.00	(75,425.00)	-22.8%
Other Classified Salaries		2900	12,000.00	12,000.00	1,722.00	12,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,881,266.00</b>	<b>6,881,266.00</b>	<b>1,927,475.99</b>	<b>6,881,902.00</b>	<b>(636.00)</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,153,464.00	1,153,464.00	348,058.69	1,237,838.00	(84,374.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	494,156.00	494,156.00	138,938.75	491,440.00	2,716.00	0.5%
Health and Welfare Benefits		3401-3402	1,150,000.00	1,150,000.00	299,528.80	1,054,642.00	95,358.00	8.3%
Unemployment Insurance		3501-3502	3,757.00	3,757.00	964.89	4,119.00	(362.00)	-9.6%
Workers' Compensation		3601-3602	110,855.00	110,855.00	32,036.03	115,161.00	(4,296.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,020.00	12,020.00	3,600.00	20,530.00	(8,510.00)	-70.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,924,252.00</b>	<b>2,924,252.00</b>	<b>823,127.16</b>	<b>2,923,720.00</b>	<b>532.00</b>	<b>0.0%</b>
<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	558,179.00	558,179.00	17,500.60	558,984.00	(805.00)	-0.1%
Noncapitalized Equipment		4400	58,500.00	58,500.00	0.00	86,359.00	(27,859.00)	-47.6%
Food		4700	8,317,354.00	8,317,354.00	2,708,221.22	8,276,454.00	40,900.00	0.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,934,033.00</b>	<b>8,934,033.00</b>	<b>2,725,721.82</b>	<b>8,921,797.00</b>	<b>12,236.00</b>	<b>0.1%</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 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	3,458.00	3,458.00	2,182.77	3,458.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,000.00	42,000.00	10,725.00	42,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	200,000.00	42,846.00	200,000.00	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	1,996.00	1,996.00	28,576.90	22,996.00	(21,000.00)	-1052.1%
Professional/Consulting Services and Operating Expenditures		5800	95,450.00	95,450.00	91,101.02	176,961.00	(81,511.00)	-85.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>343,404.00</b>	<b>343,404.00</b>	<b>175,431.69</b>	<b>445,915.00</b>	<b>(102,511.00)</b>	<b>-29.9%</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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	9,851.00	16,000.00	(11,000.00)	-220.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>9,851.00</b>	<b>26,000.00</b>	<b>(11,000.00)</b>	<b>-73.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	24,657.00	24,657.00	0.00	24,657.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>24,657.00</b>	<b>24,657.00</b>	<b>0.00</b>	<b>24,657.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	977,047.00	977,047.00	0.00	988,961.00	(11,914.00)	-1.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>977,047.00</b>	<b>977,047.00</b>	<b>0.00</b>	<b>988,961.00</b>	<b>(11,914.00)</b>	<b>-1.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>20,099,659.00</b>	<b>20,099,659.00</b>	<b>5,661,607.66</b>	<b>20,212,952.00</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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	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%
<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>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>			<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%
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%
<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%
All Other Financing Uses		7699	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 - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,050,881.09
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,047,744.65
Total, Restricted Balance		<u>3,098,625.74</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	0.00	1,896,380.00	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	58,500.00	58,500.00	41,801.00	98,431.00	39,931.00	68.3%
5) TOTAL, REVENUES			1,954,880.00	1,954,880.00	41,801.00	1,994,811.00		
<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	506,940.00	506,940.00	203,837.19	574,887.00	(67,947.00)	-13.4%
6) Capital Outlay		6000-6999	11,726,560.00	11,726,560.00	2,766,402.81	19,587,790.00	(7,841,230.00)	-66.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	50,575.00	121,380.00	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			12,354,880.00	12,354,880.00	3,020,815.00	20,264,057.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,400,000.00)	(10,400,000.00)	(2,979,014.00)	(18,269,246.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	582,455.00	(582,455.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	10,000,000.00	0.00	9,417,545.00		

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>			(400,000.00)	(400,000.00)	(2,979,014.00)	(8,851,701.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,851,700.98	8,851,700.98		8,851,700.98	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)			8,851,700.98	8,851,700.98		8,851,700.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,851,700.98	8,851,700.98		8,851,700.98		
2) Ending Balance, June 30 (E + F1e)			8,451,700.98	8,451,700.98		(0.02)		
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								
e) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,451,700.98	8,451,700.98		(0.02)		
Deferred Maintenance	0000	9780	8,451,700.98					
Deferred Maintenance	0000	9780		8,451,700.98				
Deferred Maintenance	0000	9780				(0.02)		
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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	0.00	1,896,380.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,896,380.00</b>	<b>1,896,380.00</b>	<b>0.00</b>	<b>1,896,380.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	58,500.00	58,500.00	1,870.00	58,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	39,931.00	39,931.00	39,931.00	New
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>58,500.00</b>	<b>58,500.00</b>	<b>41,801.00</b>	<b>98,431.00</b>	<b>39,931.00</b>	<b>68.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,954,880.00</b>	<b>1,954,880.00</b>	<b>41,801.00</b>	<b>1,994,811.00</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	506,940.00	506,940.00	195,637.19	559,687.00	(52,747.00)	-10.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8,200.00	15,200.00	(15,200.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			506,940.00	506,940.00	203,837.19	574,887.00	(67,947.00)	-13.4%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	100,000.00	100,000.00	322,421.45	480,817.00	(360,817.00)	-360.8%
Buildings and Improvements of Buildings		6200	11,626,560.00	11,626,560.00	2,424,548.33	18,970,973.00	(7,344,413.00)	-63.2%
Equipment		6400	0.00	0.00	19,433.03	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	136,000.00	(136,000.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			11,726,560.00	11,726,560.00	2,766,402.81	19,567,790.00	(7,841,230.00)	-66.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	8,707.00	8,707.00	4,171.38	8,707.00	0.00	0.0%
Other Debt Service - Principal		7439	112,673.00	112,673.00	46,403.62	112,673.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			121,380.00	121,380.00	50,575.00	121,380.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			12,354,880.00	12,354,880.00	3,020,815.00	20,264,057.00		

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	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	582,455.00	(582,455.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	582,455.00	(582,455.00)	New
<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%
<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>			10,000,000.00	10,000,000.00	0.00	9,417,545.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	30,000.00	30,000.00	361.00	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	361.00	30,000.00		
<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	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,000.00	30,000.00	361.00	30,000.00		
<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>			30,000.00	30,000.00	361.00	30,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,527,627.90	1,527,627.90		1,527,627.90	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)			1,527,627.90	1,527,627.90		1,527,627.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,527,627.90	1,527,627.90		1,527,627.90		
2) Ending Balance, June 30 (E + F1e)			1,557,627.90	1,557,627.90		1,557,627.90		
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								
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	1,557,627.90	1,557,627.90		1,557,627.90		
OPEB Liability	0000	9780	1,557,627.90					
OPEB Liability	0000	9780		1,557,627.90				
OPEB Liability	0000	9780				1,557,627.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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 LOCAL REVENUE</b>								
Interest		8660	30,000.00	30,000.00	361.00	30,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>361.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>361.00</b>	<b>30,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	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%
<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>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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>			<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%
<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 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 - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	209,632.00	209,632.00	37,537.20	107,962.00	(101,670.00)	-48.5%
5) TOTAL, REVENUES			209,632.00	209,632.00	37,537.20	107,962.00		
<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	414.61	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,467.00	11,467.00	5,641.18	11,467.00	0.00	0.0%
6) Capital Outlay		6000-6999	121,670.00	121,670.00	3,500.11	0.00	121,670.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,515,200.00	1,515,200.00	757,600.00	1,515,200.00	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			1,648,337.00	1,648,337.00	767,155.90	1,526,667.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,438,705.00)	(1,438,705.00)	(729,618.70)	(1,418,705.00)		
<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	43,500.00	26,921.00	(26,921.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(43,500.00)	(26,921.00)		

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>			(1,438,705.00)	(1,438,705.00)	(773,118.70)	(1,445,628.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,516,018.24	5,516,018.24		5,516,018.24	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)			5,516,018.24	5,516,018.24		5,516,018.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,516,018.24	5,516,018.24		5,516,018.24		
2) Ending Balance, June 30 (E + F1e)			4,077,313.24	4,077,313.24		4,070,392.24		
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			4,053,501.12	4,053,501.12		4,053,501.12		
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	23,812.12	23,812.12		16,891.12		
Future Projects	0000	9780	23,812.12					
Future Projects	0000	9780		23,812.12				
Future Projects	0000	9780				16,891.12		
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>			<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>								
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								
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	101,670.00	101,670.00	36,212.20	0.00	(101,670.00)	-100.0%
Interest		8660	107,962.00	107,962.00	1,325.00	107,962.00	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>			<b>209,632.00</b>	<b>209,632.00</b>	<b>37,537.20</b>	<b>107,962.00</b>	<b>(101,670.00)</b>	<b>-48.5%</b>
<b>TOTAL REVENUES</b>			<b>209,632.00</b>	<b>209,632.00</b>	<b>37,537.20</b>	<b>107,962.00</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>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>			<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>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>			<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>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	414.61	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>			<b>0.00</b>	<b>0.00</b>	<b>414.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	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	11,467.00	11,467.00	5,641.18	11,467.00	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>11,467.00</b>	<b>11,467.00</b>	<b>5,641.18</b>	<b>11,467.00</b>	<b>0.00</b>	<b>0.0%</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>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	121,670.00	121,670.00	3,500.11	0.00	121,670.00	100.0%
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>			<b>121,670.00</b>	<b>121,670.00</b>	<b>3,500.11</b>	<b>0.00</b>	<b>121,670.00</b>	<b>100.0%</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								
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	1,515,200.00	1,515,200.00	757,600.00	1,515,200.00	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>1,515,200.00</b>	<b>1,515,200.00</b>	<b>757,600.00</b>	<b>1,515,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,648,337.00</b>	<b>1,648,337.00</b>	<b>767,155.90</b>	<b>1,526,667.00</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>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>			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	43,500.00	26,921.00	(26,921.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	43,500.00	26,921.00	(26,921.00)	New
<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%
<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	(43,500.00)	(26,921.00)		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
9010	Other Restricted Local	4,053,501.12
Total, Restricted Balance		<u>4,053,501.12</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,301,908.00	1,301,908.00	1,287,637.49	1,801,908.00	500,000.00	38.4%
5) TOTAL, REVENUES			1,301,908.00	1,301,908.00	1,287,637.49	1,801,908.00		
<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	562,647.00	562,647.00	36,049.18	809,898.00	(247,251.00)	-43.9%
6) Capital Outlay		6000-6999	5,296,906.00	5,296,906.00	5,848.50	7,447,604.00	(2,150,698.00)	-40.6%
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			5,859,553.00	5,859,553.00	41,897.68	8,257,502.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,557,645.00)	(4,557,645.00)	1,245,739.81	(6,455,594.00)		
<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>			(4,557,645.00)	(4,557,645.00)	1,245,739.81	(6,455,594.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,455,593.66	6,455,593.66		6,455,593.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,455,593.66	6,455,593.66		6,455,593.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,455,593.66	6,455,593.66		6,455,593.66		
2) Ending Balance, June 30 (E + F1e)			1,897,948.66	1,897,948.66		(0.34)		
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			1,897,948.66	1,897,948.66		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.34)		

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	451,908.00	451,908.00	0.00	451,908.00	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	50,000.00	50,000.00	1,600.00	50,000.00	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 Mitigation/Developer Fees		8681	800,000.00	800,000.00	1,286,037.49	1,300,000.00	500,000.00	62.5%
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>1,301,908.00</b>	<b>1,301,908.00</b>	<b>1,287,637.49</b>	<b>1,801,908.00</b>	<b>500,000.00</b>	<b>38.4%</b>
<b>TOTAL REVENUES</b>			<b>1,301,908.00</b>	<b>1,301,908.00</b>	<b>1,287,637.49</b>	<b>1,801,908.00</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	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	562,647.00	562,647.00	36,049.18	809,898.00	(247,251.00)	-43.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			562,647.00	562,647.00	36,049.18	809,898.00	(247,251.00)	-43.9%

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	1.00	1.00	0.00	1,000.00	(999.00)	-99900.0%
Land Improvements		6170	1.00	1.00	0.00	0.00	1.00	100.0%
Buildings and Improvements of Buildings		6200	5,296,904.00	5,296,904.00	5,848.50	7,446,604.00	(2,149,700.00)	-40.6%
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>			<b>5,296,906.00</b>	<b>5,296,906.00</b>	<b>5,848.50</b>	<b>7,447,604.00</b>	<b>(2,150,698.00)</b>	<b>-40.6%</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>TOTAL, EXPENDITURES</b>			<b>5,859,553.00</b>	<b>5,859,553.00</b>	<b>41,897.68</b>	<b>8,257,602.00</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>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>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>(b) TOTAL, INTERFUND TRANSFERS OUT</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>								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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%
All Other Financing Uses		7699	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 - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	100,000.00	100,000.00	3,176.00	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	3,176.00	100,000.00		
<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	1.00	1.00	21,183.75	0.00	1.00	100.0%
6) Capital Outlay		6000-6999	5,099,999.00	5,099,999.00	4,143,344.49	13,924,951.00	(8,824,952.00)	-173.0%
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			5,100,000.00	5,100,000.00	4,164,528.24	13,924,951.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,000,000.00)	(5,000,000.00)	(4,161,352.24)	(13,824,951.00)		
<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>			(5,000,000.00)	(5,000,000.00)	(4,161,352.24)	(13,824,951.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,824,951.17	13,824,951.17		13,824,951.17	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)			13,824,951.17	13,824,951.17		13,824,951.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,824,951.17	13,824,951.17		13,824,951.17		
2) Ending Balance, June 30 (E + F1e)			8,824,951.17	8,824,951.17		0.17		
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			8,824,951.17	8,824,951.17		0.17		
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			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>			<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>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Leases and Rentals</b>								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Interest</b>								
		8660	100,000.00	100,000.00	3,176.00	100,000.00	0.00	0.0%
<b>Net Increase (Decrease) in the Fair Value of Investments</b>								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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>100,000.00</b>	<b>100,000.00</b>	<b>3,176.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>3,176.00</b>	<b>100,000.00</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>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>			<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>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>			<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>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>			<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>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	1.00	1.00	21,183.75	0.00	1.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1.00</b>	<b>1.00</b>	<b>21,183.75</b>	<b>0.00</b>	<b>1.00</b>	<b>100.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	14.00	(14.00)	New
Land Improvements		6170	1.00	1.00	0.00	0.00	1.00	100.0%
Buildings and Improvements of Buildings		6200	5,099,998.00	5,099,998.00	4,143,344.49	13,924,937.00	(8,824,939.00)	-173.0%
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>			<b>5,099,999.00</b>	<b>5,099,999.00</b>	<b>4,143,344.49</b>	<b>13,924,951.00</b>	<b>(8,824,952.00)</b>	<b>-173.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<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>TOTAL, EXPENDITURES</b>			<b>5,100,000.00</b>	<b>5,100,000.00</b>	<b>4,164,528.24</b>	<b>13,924,951.00</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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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>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>(b) TOTAL, INTERFUND TRANSFERS OUT</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>								
<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		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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%
<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</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
7710	State School Facilities Projects	0.17
Total, Restricted Balance		<u>0.17</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	500,000.00	500,000.00	14,247.66	844,469.00	344,469.00	68.9%
4) Other Local Revenue		8600-8799	577,801.00	577,801.00	(34,592.06)	652,609.00	74,808.00	12.9%
5) TOTAL, REVENUES			1,077,801.00	1,077,801.00	(20,344.38)	1,497,078.00		
<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	415.00	(415.00)	New
5) Services and Other Operating Expenditures		5000-5999	3,782,840.00	3,782,840.00	16,939.05	3,861,248.00	(78,408.00)	-2.1%
6) Capital Outlay		6000-6999	1,763,492.00	1,763,492.00	2,227,237.60	4,919,078.00	(3,155,586.00)	-178.9%
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			5,546,332.00	5,546,332.00	2,244,176.65	8,780,741.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,468,531.00)	(4,468,531.00)	(2,264,621.03)	(7,283,663.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	609,376.00	609,376.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	43,500.00	(43,500.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	149,760.00	149,760.00	149,760.00	New
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	149,760.00	715,636.00		

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>			(4,468,531.00)	(4,468,531.00)	(2,114,761.03)	(6,568,027.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,403,173.92	19,403,173.92		19,403,173.92	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)			19,403,173.92	19,403,173.92		19,403,173.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,403,173.92	19,403,173.92		19,403,173.92		
2) Ending Balance, June 30 (E + F1e)			14,934,642.92	14,934,642.92		12,835,146.92		
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			8,069,740.98	8,069,740.98		5,970,245.41		
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	6,864,901.94	6,864,901.94		6,864,901.94		
Future Projects	0000	9780	6,864,901.94					
Future Projects	0000	9780		6,864,901.94				
Future Projects	0000	9780				6,864,901.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.43)		

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>			<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>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	500,000.00	500,000.00	14,247.68	844,469.00	344,469.00	68.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>14,247.68</b>	<b>844,469.00</b>	<b>344,469.00</b>	<b>68.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,275.00	8,275.00	3,182.70	109,945.00	101,670.00	1228.6%
Interest		8660	308,000.00	308,000.00	2,484.52	283,000.00	(25,000.00)	-8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,000.00	2,000.00	45,078.52	2,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	259,526.00	259,526.00	(85,337.80)	257,864.00	(1,862.00)	-0.7%
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>577,801.00</b>	<b>577,801.00</b>	<b>(34,592.06)</b>	<b>852,809.00</b>	<b>74,808.00</b>	<b>12.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,077,801.00</b>	<b>1,077,801.00</b>	<b>(20,344.38)</b>	<b>1,497,078.00</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>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>			<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>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>			<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>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	415.00	(415.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>415.00</b>	<b>(415.00)</b>	<b>New</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	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	14,439.05	15,199.00	(15,199.00)	New
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	3,782,840.00	3,782,840.00	2,500.00	3,846,049.00	(63,209.00)	-1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,782,840.00</b>	<b>3,782,840.00</b>	<b>16,939.05</b>	<b>3,861,248.00</b>	<b>(78,408.00)</b>	<b>-2.1%</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 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	859,680.58	1,128,121.00	(1,128,121.00)	New
Buildings and Improvements of Buildings		6200	1,763,492.00	1,763,492.00	1,367,557.02	3,790,957.00	(2,027,465.00)	-115.0%
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>			<b>1,763,492.00</b>	<b>1,763,492.00</b>	<b>2,227,237.60</b>	<b>4,919,078.00</b>	<b>(3,155,586.00)</b>	<b>-178.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<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>TOTAL, EXPENDITURES</b>			<b>5,546,332.00</b>	<b>5,546,332.00</b>	<b>2,244,176.65</b>	<b>8,780,741.00</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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	609,376.00	609,376.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>609,376.00</b>	<b>609,376.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	43,500.00	(43,500.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,500.00</b>	<b>(43,500.00)</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	149,760.00	149,760.00	149,760.00	New
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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>149,760.00</b>	<b>149,760.00</b>	<b>149,760.00</b>	<b>New</b>
<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>			<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 + b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>149,760.00</b>	<b>715,636.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
9010	Other Restricted Local	5,970,245.41
Total, Restricted Balance		<u>5,970,245.41</u>

	Object	Beginning Balances (Ref. Only)								
			July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
October										
A. BEGINNING CASH			61,616,877.00	56,477,995.00	40,598,593.00	47,279,376.00	34,465,210.00	20,565,276.00	31,025,644.00	55,036,201.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			10,219,058.00	10,219,058.00	29,774,804.00	20,373,650.00	18,208,079.00	29,067,502.00	18,208,079.00	17,308,079.00
Property Taxes				9,427.00	5.00	4,011.00		818,168.00	27,275,840.00	
Miscellaneous Funds				537.00	(1,447,235.00)	(757,119.00)	(3,234,149.00)	(644,158.00)	(644,142.00)	(515,702.00)
Federal Revenue			5,685,261.00	169,250.00	21,572.00	(5,557,075.00)	424,694.00	6,142,784.00	2,818,432.00	4,714.00
Other State Revenue				830,535.00	2,721,943.00	1,399,357.00	843,068.00	2,110,565.00	5,440,505.00	84,930.00
Other Local Revenue			491,693.00	(27,799.00)	1,522,779.00	(1,473,529.00)	256,138.00	251,782.00	87,081.00	277,289.00
Interfund Transfers In					300,000.00	43,500.00				
All Other Financing Sources										
TOTAL RECEIPTS			16,396,012.00	11,201,008.00	32,893,868.00	14,032,795.00	16,497,830.00	37,746,643.00	53,185,795.00	17,159,310.00
C. DISBURSEMENTS										
Certificated Salaries			1,256,437.00	12,263,341.00	12,173,388.00	12,086,489.00	12,141,330.00	12,337,009.00	11,980,792.00	12,175,922.00
Classified Salaries			2,152,522.00	4,567,386.00	4,105,988.00	4,058,807.00	4,207,164.00	4,417,638.00	4,124,572.00	4,190,760.00
Employee Benefits			1,541,618.00	5,778,411.00	5,709,923.00	5,611,884.00	5,755,538.00	5,783,235.00	5,614,573.00	5,693,764.00
Books and Supplies			172,588.00	1,005,566.00	949,680.00	1,502,519.00	1,614,159.00	1,929,388.00	1,433,850.00	1,728,297.00
Services			4,666,756.00	1,931,570.00	2,537,118.00	5,387,264.00	3,231,934.00	3,253,422.00	5,523,473.00	3,724,874.00
Capital Outlay				6,538.00	3,041.00	70,009.00	90,566.00	67,649.00	80,017.00	224,170.00
Other Outgo			40,500.00	161,019.00	56,716.00	(35,362.00)	286,485.00	82,073.00	417,961.00	431,538.00
Interfund Transfers Out										10,000,000.00
All Other Financing Uses										
TOTAL DISBURSEMENTS			9,830,421.00	25,713,831.00	25,535,854.00	28,681,610.00	27,327,176.00	27,870,414.00	29,175,238.00	38,169,325.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury			9111-9199							
Accounts Receivable			9200-9299	2,135,894.00	657,581.00	44,842.00	12,346,383.00	605,863.00	595,374.00	
Due From Other Funds			9310							
Stores			9320							
Prepaid Expenditures			9330							
Other Current Assets			9340							
Deferred Outflows of Resources			9490							
SUBTOTAL			0.00	2,135,894.00	657,581.00	44,842.00	12,346,383.00	605,863.00	595,374.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			9500-9599	13,840,367.00	2,024,160.00	722,073.00	7,671,231.00	3,676,451.00	11,235.00	
Due To Other Funds			9610							
Current Loans			9640							
Unearned Revenues			9650			2,840,503.00				
Deferred Inflows of Resources			9690							
SUBTOTAL			0.00	13,840,367.00	2,024,160.00	722,073.00	10,511,734.00	3,676,451.00	11,235.00	0.00
<u>Nonoperating</u>										
Suspense Clearing			9910							
TOTAL BALANCE SHEET ITEMS			0.00	(11,704,473.00)	(1,366,579.00)	(677,231.00)	1,834,649.00	(3,070,588.00)	584,139.00	0.00
E. NET INCREASE/DECREASE (B - C + D)				(5,138,882.00)	(15,879,402.00)	6,680,783.00	(12,814,166.00)	(13,899,934.00)	10,460,368.00	24,010,557.00
F. ENDING CASH (A + E)				56,477,995.00	40,598,593.00	47,279,376.00	34,465,210.00	20,565,276.00	31,025,644.00	55,036,201.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		34,026,186.00	37,627,158.00	24,806,077.00	28,168,809.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	28,167,502.00	17,308,079.00	17,308,079.00	27,998,142.00	1,589,567.00		245,749,678.00	245,749,678.00
Property Taxes	8020-8079		1,327,161.00	13,544,607.00	3,520,781.00			46,500,000.00	46,500,000.00
Miscellaneous Funds	8080-8099	(637,016.00)	(637,016.00)	(623,250.00)	(1,675,148.00)			(10,814,398.00)	(10,814,398.00)
Federal Revenue	8100-8299	6,971.00	1,042,626.00	169,063.00	15,079,722.00	2,800,000.00	6,500,000.00	35,308,014.00	35,308,014.00
Other State Revenue	8300-8599	4,423,553.00	444,121.00	169,171.00	27,576,663.00	800,000.00		46,844,411.00	46,844,411.00
Other Local Revenue	8600-8799	379,737.00	323,727.00	512,802.00	804,171.00	375,000.00		3,780,871.00	3,780,871.00
Interfund Transfers In	8910-8929							343,500.00	343,500.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		32,340,747.00	19,808,698.00	31,080,472.00	73,304,331.00	5,564,567.00	6,500,000.00	367,712,076.00	367,712,076.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,515,053.00	12,648,614.00	12,576,614.00	12,356,948.00	2,000,000.00	4,000,000.00	142,511,937.00	142,511,937.00
Classified Salaries	2000-2999	4,205,657.00	4,163,436.00	4,205,310.00	4,577,750.00	300,000.00	1,000,000.00	50,276,990.00	50,276,990.00
Employee Benefits	3000-3999	5,793,976.00	5,836,554.00	5,839,500.00	21,751,655.00	400,000.00	650,000.00	81,760,631.00	81,760,631.00
Books and Supplies	4000-4999	1,672,649.00	4,393,580.00	1,230,162.00	5,143,561.00	4,000,000.00	9,000,000.00	35,775,999.00	35,775,999.00
Services	5000-5999	4,089,023.00	5,038,761.00	3,729,496.00	4,739,283.00	3,500,000.00	5,000,000.00	56,352,974.00	56,352,974.00
Capital Outlay	6000-6599	34,633.00	251,407.00	(78,158.00)	989,649.00			1,739,521.00	1,739,521.00
Other Outgo	7000-7499	428,784.00	297,427.00	214,816.00	4,317,251.00			6,699,208.00	6,699,208.00
Interfund Transfers Out	7600-7629							10,000,000.00	10,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		28,739,775.00	32,629,779.00	27,717,740.00	53,876,097.00	10,200,000.00	19,650,000.00	385,117,260.00	385,117,260.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							16,385,937.00	
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	16,385,937.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							27,945,517.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							2,840,503.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	30,786,020.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(14,400,083.00)	
E. NET INCREASE/DECREASE (B - C + D)		3,600,972.00	(12,821,081.00)	3,362,732.00	19,428,234.00	(4,635,433.00)	(13,150,000.00)	(31,805,267.00)	(17,405,184.00)
F. ENDING CASH (A + E)		37,627,158.00	24,806,077.00	28,168,809.00	47,597,043.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,811,610.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	21,803.00	21,803.00	21,658.00	21,808.00	5.00	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>	21,803.00	21,803.00	21,658.00	21,808.00	5.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	35.00	35.00	37.00	37.00	2.00	6%
b. Special Education-Special Day Class	70.00	70.00	72.00	72.00	2.00	3%
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>	105.00	105.00	109.00	109.00	4.00	4%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	21,908.00	21,908.00	21,767.00	21,917.00	9.00	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>						

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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	2,161.00	2,161.00	2,224.00	2,224.00	63.00	3%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School 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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	2,161.00	2,161.00	2,224.00	2,224.00	63.00	3%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School 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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,161.00	2,161.00	2,224.00	2,224.00	63.00	3%

**TWIN RIVERS UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES**

**2019/2020  
FIRST INTERIM BUDGET  
MULTIYEAR PROJECTION ASSUMPTIONS  
FOR 2020/2021 AND 2021/2022**

---

**GENERAL FUND – UNRESTRICTED**

**REVENUE ASSUMPTIONS**

*Local Control Funding Formula (LCFF)* for the 2020/2021 projection year includes a 1.79% increase (1.21% decrease from Adopted Budget MYP) and a decrease in the funded ADA (Average Daily Attendance) of 365. The actual projected ADA decrease is 268 ADA, but we are funded on less ADA due to the partial use of the declining enrollment factor during the prior year.

The ADA changes are as follows:

- Twin Rivers – 430 ADA decrease (funded); actual projected decrease 333 ADA
- Creative Connections Arts Academy – 5 ADA increase
- Smythe Academy of Arts and Sciences – 2 ADA decrease
- Westside Preparatory Charter – 62 ADA increase (mostly for 8<sup>th</sup> grade at Regency Park)

The unduplicated percentages are:

- Twin Rivers – 86.19%
- Creative Connections Arts Academy – 66.47%
- Smythe Academy of Arts and Sciences – 86.16%
- Westside Preparatory Charter – 65.93%

The 2020/2021 LCFF is projected with a \$435 thousand decrease; \$800 thousand increase to base funding and a decrease of \$1.2 million to supplemental/concentration funds. The automatic step/column increases and STRS & PERS increases are estimated at \$5.8 million; \$5 million more than the LCFF base revenue increase. This is causing deficit spending.

The projection for 2021/2022 includes a 2.80% increase and 241 funded ADA decrease. The actual projected ADA decrease is 188 ADA (charters remain unchanged), but we are funded on less ADA due to the partial use of the declining enrollment factor during the prior year. The unduplicated percentages are similar to 2020/2021. LCFF is projected with a \$4.8 million increase; \$3.9 million to base and \$900 thousand to supplemental/concentration funds. Automatic step/column increases and the PERS (only) increases are estimated at \$3.4; LCFF base revenue is \$500 thousand more than the automatic expenditures but we are still deficit spending over \$6 million from the previous year.

*Federal Revenues* remain unchanged in the projection years.

*Other State Revenues* include a reduction of \$1.9 million in 2020/2021 for one-time special education preschool funding in the previous year (2019/2020). The significant revenue sources are Lottery and the Mandate Block Grant (MBG). Most of the MBG funds are used on-going to minimize deficit spending.

*Other Local Revenues* include a reduction of \$151 thousand in 2020/2021 to the Regional Occupational Program (ROP) funding from SCOE. The ROP funding from SCOE is zero for 2020/2021 and on-going. The next largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters for administrative and other support services from Twin Rivers.

Transfers In remain unchanged in the projection years.

Contributions from unrestricted to restricted increase \$1.5 million in 2020/2021; \$500 thousand to cover salary step/column increase costs for special education and RRMA and \$1 million to cover the one-time revenue decrease in restricted special education. In 2021/2022 the increase is for Special Education and RRMA salary step/column costs.

### **EXPENDITURE ASSUMPTIONS**

Certificated Salaries increase by 1.40% for step/column in both projection years. The 2020/2021 Other Adjustments decrease of \$324,000 is the net of seven less teachers due to declining enrollment and three additional teachers for the new 8<sup>th</sup> grade WPCS located at Regency Park. There is no salary schedule increase budgeted in either of the projection years.

Classified Salaries increase by 2.20% for step in both projection years. There is no salary schedule increase budgeted for either of the projection years.

Except for increases to CalSTRS and CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalSTRS statutory rate increases started in 2014/2015 and increases an additional 1.85% each year until 2020/2021; 18.40% employer contribution in 2020/2021. 2021/2022 employer contribution to CalSTRS is 18.10%. CalPERS estimated increases vary year to year with an estimate of 24.90% for 2021/2022 (2.867% increase in 2020/2021 and 1.30% increase in 2021/2022).

- 2020/2021 CalSTRS increase = \$1.4 million
- 2020/2021 CalPERS increase = \$1.1 million

Total increase = \$2.5 million

- 2021/2022 CalSTRS decrease = \$300 thousand
- 2021/2022 CalPERS additional increase = \$500 thousand

Total increase = \$200 thousand

*CalSTRS and CalPERS increase costs in 2021/2022 over 2014/2015 is estimated to be \$18.2 million.*

In 2020/2021 Books and Supplies include an on-going \$8.5 million reduction for prior year carryovers.

Services and Other Operating reflect an on-going decrease in 2020/2021 for the elimination of prior year carryovers of \$3.1 million.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Cost's is reduced \$1,000,000 for anticipated indirect costs from categorical programs that will not be earned within the year.

Transfers Out remain unchanged in the projection years.

Other adjustments increase in 2021/2022 for the increase in S/C funds to be used towards programs within the LCAP.

### **ENDING FUND BALANCE**

In 2020/2021 we are deficit spending \$6.7 million and 2021/2022 deficit spending is \$6.2 million. This is an on-going structural deficit due to the automatic step/column increases and the STRS & PERS increases being more than the LCFF revenue increase in 2020/2021.

In 2021/2022 we do not meet our Board Policy intent to maintain a minimum reserve for economic uncertainties equal to at least one month of general fund payroll expenditures (\$19 million), or 6% of general fund expenditures and other financing uses. However, we do meet the State required 3% reserve.

Salary schedule increases are not included in the 2020/2021 or 2021/2022 projection years. A 1% salary schedule increase for all employees in the General Fund is \$2.1 million.

The ending fund balances are categorized by the GASB 54 requirements.

**2020/2021:**

Nonspendable - \$430,989  
Restricted - \$0  
Assigned - \$5,000,000  
Economic Uncertainties - \$19,000,000  
Unassigned - \$314,078

**2021/2022:**

Nonspendable - \$430,989  
Restricted - \$0  
Assigned - \$5,000,000  
Economic Uncertainties - \$13,089,886  
Unassigned - \$0

**BUDGET REDUCTIONS**

Budget reductions of \$16.9 million have been made to help alleviate deficit spending:

- o \$7.2 million in 2018/2019
- o \$9.7 million (\$6.5 + \$3.2) in 2019/2020

An additional \$6.7 million in reductions for 2020/2021 will need to be identified and reported during the 2019/2020 Second Interim budget to fix next year's structural deficit and future use of the Economic Uncertainty ending fund balance.

Salary schedule increases are not included in the 2020/2021 or 2021/2022 projection years. A 1% salary schedule increase for all employees in the General Fund is \$2.1 million.

**GENERAL FUND – RESTRICTED**

**REVENUE ASSUMPTIONS**

In 2020/2021 Federal Revenues reflect a \$10.6 million reduction for one-time 2019/2020 deferred revenue.

Other State Revenues decrease \$1 million in 2020/2021 for one-time special education funds received in the prior year (2019/2020).

Other Local Revenues remains unchanged in the projection years.

Contributions from unrestricted to restricted increase \$1.5 million in 2020/2021; \$450 thousand to cover salary step/column increase costs for special education and RRMA and \$1 million to cover the one-time revenue decrease in restricted special education. In 2021/2022 an additional increase of \$450 thousand is for Special Education and RRMA salary step/column costs.

**EXPENDITURE ASSUMPTIONS**

Certificated Salaries increase by 1.40% for step/column in both projection years. There is no salary schedule increase budgeted for either of the projection years.

Classified Salaries increase by 2.20% for step in both projection years. There is no salary schedule increase budgeted for either of the projection years.

Except for increases to CalSTRS and CalPERS, all other statutory benefit rates are unchanged in both projection years. CalSTRS statutory rate increases started in 2014/2015 and increases an additional 1.85% each year until 2020/2021; 18.40% employer contribution in 2020/2021. 2021/2022 employer contribution to CalSTRS is 18.10%. CalPERS estimated increases vary year to year with an estimate of 24.90% for 2021/2022 (2.867% increase in 2020/2021 and 1.30% increase in 2021/2022).

Books and Supplies decrease \$8 million in 2020/2021 to cover increased salaries and eliminate one-time expenditures in 2019/2020, which utilize a carryover balance and deferred revenue.

Services and Other Operating decrease \$13 million in 2020/2021 to cover increased salaries and eliminate one-time expenditures in 2019/2020, which utilize a carryover balance and deferred revenue.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Cost's remain unchanged in the projection years.

**ENDING FUND BALANCE**

The multiyear projections reflect a balanced budget for the restricted programs.

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	281,435,280.00	-0.15%	281,002,792.00	1.69%	285,763,976.00
2. Federal Revenues	8100-8299	35,308,014.00	-30.02%	24,708,014.00	0.00%	24,708,014.00
3. Other State Revenues	8300-8599	46,844,411.00	-6.35%	43,871,221.00	0.00%	43,871,221.00
4. Other Local Revenues	8600-8799	3,780,871.00	-3.99%	3,629,871.00	0.00%	3,629,871.00
5. Other Financing Sources						
a. Transfers In	8900-8929	343,500.00	0.00%	343,500.00	0.00%	343,500.00
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)		367,712,076.00	-3.85%	353,555,398.00	1.35%	358,316,582.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				142,511,937.00		144,113,105.00
b. Step & Column Adjustment				1,925,168.00		1,905,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(324,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,511,937.00	1.12%	144,113,105.00	1.32%	146,018,689.00
2. Classified Salaries						
a. Base Salaries				50,276,990.00		51,372,084.00
b. Step & Column Adjustment				1,095,094.00		1,119,186.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,276,990.00	2.18%	51,372,084.00	2.18%	52,491,270.00
3. Employee Benefits	3000-3999	81,760,631.00	4.77%	85,663,205.00	1.19%	86,682,352.00
4. Books and Supplies	4000-4999	35,775,999.00	-46.12%	19,275,999.00	-0.88%	19,105,617.00
5. Services and Other Operating Expenditures	5000-5999	56,352,974.00	-28.40%	40,351,368.00	-0.99%	39,951,164.00
6. Capital Outlay	6000-6999	1,739,521.00	0.00%	1,739,521.00	0.00%	1,739,521.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,240,269.00	0.00%	8,240,269.00	0.00%	8,240,269.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,541,061.00)	-64.89%	(541,061.32)	0.00%	(541,061.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		852,953.00
11. Total (Sum lines B1 thru B10)		385,117,260.00	-6.47%	360,214,489.68	1.20%	364,540,774.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(17,405,184.00)		(6,659,091.68)		(6,224,192.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,809,342.57		31,404,158.57		24,745,066.89
2. Ending Fund Balance (Sum lines C and D1)		31,404,158.57		24,745,066.89		18,520,874.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,556,949.36		430,989.00		430,989.00
b. Restricted	9740	1.49		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,000,000.00		5,000,000.00		5,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,000,000.00		19,000,000.00		13,089,885.89
2. Unassigned/Unappropriated	9790	4,847,207.72		314,077.89		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,404,158.57		24,745,066.89		18,520,874.89

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,000,000.00		19,000,000.00		13,089,885.89
c. Unassigned/Unappropriated	9790	4,847,208.53		314,077.89		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.81)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		23,847,207.72		19,314,077.89		13,089,885.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.19%		5.36%		3.59%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		23,882.00		23,614.00		23,426.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		385,117,260.00		360,214,489.68		364,540,774.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		385,117,260.00		360,214,489.68		364,540,774.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,553,517.80		10,806,434.69		10,936,223.22
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)		11,553,517.80		10,806,434.69		10,936,223.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	281,435,280.00	-0.15%	281,002,792.00	1.69%	285,763,976.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,809,081.00	-28.98%	4,835,891.00	0.00%	4,835,891.00
4. Other Local Revenues	8600-8799	3,177,283.00	-4.75%	3,026,283.00	0.00%	3,026,283.00
5. Other Financing Sources						
a. Transfers In	8900-8929	343,500.00	0.00%	343,500.00	0.00%	343,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,351,217.00)	3.32%	(44,789,217.00)	0.98%	(45,227,217.00)
6. Total (Sum lines A1 thru A5c)		248,413,927.00	-1.61%	244,419,249.00	1.77%	248,742,433.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				112,112,610.00		113,288,187.00
b. Step & Column Adjustment				1,499,577.00		1,474,035.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(324,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,112,610.00	1.05%	113,288,187.00	1.30%	114,762,222.00
2. Classified Salaries						
a. Base Salaries				36,772,013.00		37,569,997.00
b. Step & Column Adjustment				797,984.00		815,540.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,772,013.00	2.17%	37,569,997.00	2.17%	38,385,537.00
3. Employee Benefits	3000-3999	52,701,517.00	5.67%	55,690,068.00	1.34%	56,435,825.00
4. Books and Supplies	4000-4999	18,190,360.00	-46.73%	9,690,360.00	0.00%	9,690,360.00
5. Services and Other Operating Expenditures	5000-5999	29,252,717.00	-10.60%	26,152,717.00	0.00%	26,152,717.00
6. Capital Outlay	6000-6999	1,527,844.00	0.00%	1,527,844.00	0.00%	1,527,844.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,579,659.00	0.00%	2,579,659.00	0.00%	2,579,659.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,420,492.00)	-15.58%	(5,420,492.00)	0.00%	(5,420,492.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		852,953.00
11. Total (Sum lines B1 thru B10)		256,716,228.00	-2.20%	251,078,340.00	1.55%	254,966,625.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,302,301.00)		(6,659,091.00)		(6,224,192.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		39,706,458.89		31,404,157.89		24,745,066.89
2. Ending Fund Balance (Sum lines C and D1)		31,404,157.89		24,745,066.89		18,520,874.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,556,949.36		430,989.00		430,989.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,000,000.00		5,000,000.00		5,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,000,000.00		19,000,000.00		13,089,885.89
2. Unassigned/Unappropriated	9790	4,847,208.53		314,077.89		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,404,157.89		24,745,066.89		18,520,874.89

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	19,000,000.00		19,000,000.00		13,089,885.89
c. Unassigned/Unappropriated	9790	4,847,208.53		314,077.89		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)		23,847,208.53		19,314,077.89		13,089,885.89
<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.						
Please see assumptions attached.						

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	0.00%	0.00
2. Federal Revenues	8100-8299	35,308,014.00	-30.02%	24,708,014.00	0.00%	24,708,014.00
3. Other State Revenues	8300-8599	40,035,330.00	-2.50%	39,035,330.00	0.00%	39,035,330.00
4. Other Local Revenues	8600-8799	603,588.00	0.00%	603,588.00	0.00%	603,588.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,351,217.00	3.32%	44,789,217.00	0.98%	45,227,217.00
6. Total (Sum lines A1 thru A5c)		119,298,149.00	-8.52%	109,136,149.00	0.40%	109,574,149.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				30,399,327.00		30,824,918.00
b. Step & Column Adjustment				425,591.00		431,549.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,399,327.00	1.40%	30,824,918.00	1.40%	31,256,467.00
2. Classified Salaries						
a. Base Salaries				13,504,977.00		13,802,087.00
b. Step & Column Adjustment				297,110.00		303,646.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,504,977.00	2.20%	13,802,087.00	2.20%	14,105,733.00
3. Employee Benefits	3000-3999	29,059,114.00	3.15%	29,973,137.00	0.91%	30,246,527.00
4. Books and Supplies	4000-4999	17,585,639.00	-45.49%	9,585,639.00	-1.78%	9,415,257.00
5. Services and Other Operating Expenditures	5000-5999	27,100,257.00	-47.61%	14,198,651.00	-2.82%	13,798,447.00
6. Capital Outlay	6000-6999	211,677.00	0.00%	211,677.00	0.00%	211,677.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,660,610.00	0.00%	5,660,610.00	0.00%	5,660,610.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,879,431.00	0.00%	4,879,430.68	0.00%	4,879,431.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		128,401,032.00	-15.00%	109,136,149.68	0.40%	109,574,149.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(9,102,883.00)		(0.68)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,102,883.68		0.68		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.68		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.49				
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	(0.81)		0.00		0.00
f. Total Components of Ending Fund Balance		0.68		0.00		0.00
<b>(Line D3f must agree with line D2)</b>						

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.						
Please see assumptions attached.						

Description	Object Codes	Projected Year Totals (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	792,592.00	0.00%	792,592.00	0.00%	792,592.00
3. Other State Revenues	8300-8599	3,220,175.00	-6.43%	3,013,212.00	0.00%	3,013,212.00
4. Other Local Revenues	8600-8799	8,120.00	0.00%	8,120.00	0.00%	8,120.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		4,020,887.00	-5.15%	3,813,924.00	0.00%	3,813,924.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	1,206,450.00	1.50%	1,224,547.00	1.50%	1,242,915.00
2. Classified Salaries	2000-2999	895,415.00	1.50%	908,846.00	1.50%	922,479.00
3. Employee Benefits	3000-3999	855,796.00	5.57%	903,506.00	2.61%	927,124.00
4. Books and Supplies	4000-4999	136,161.00	0.00%	136,161.00	0.00%	136,161.00
5. Services and Other Operating Expenditures	5000-5999	479,146.00	-62.61%	179,146.00	0.00%	179,146.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	168,899.00	10.35%	186,383.00	1.66%	189,475.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		4,041,867.00	-5.03%	3,838,589.00	1.53%	3,897,300.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(20,980.00)		(24,665.00)		(83,376.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,609,921.95		1,588,941.95		1,564,276.95
2. Ending Fund Balance (Sum lines C and D1)		1,588,941.95		1,564,276.95		1,480,900.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,410,930.01		1,410,930.01		1,410,930.01
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	178,011.94		153,346.94		69,970.94
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,588,941.95		1,564,276.95		1,480,900.95
<b>E. 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.						
2020/21 - Federal, and Other Local Revenue remain unchanged. Other State Revenue is slightly decreased to be at the AE block grant guarantee level. A 1.5% step and column increase is budgeted in both certificated and classified salaries. No COLA is budgeted. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged. Supplies are unchanged in the projection years. Services and Operations are reduced by \$300,000 to cover the increased costs in salary and benefits. Indirect cost is projected at the 2019/20 rate of 5.56%. 2021/22 - Federal, State and Other Local Revenue remain unchanged. A 1.5% step and column increase is budgeted in both certificated and classified salaries. No COLA is budgeted. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged. Indirect cost is projected at the 2019/20 rate of 5.56%. No other expenditure changes are projected.						

Description	Object Codes	Projected Year Totals (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	3,601,543.00	-41.27%	2,115,113.00	0.00%	2,115,113.00
3. Other State Revenues	8300-8599	6,383,695.00	-3.45%	6,163,382.00	0.00%	6,163,382.00
4. Other Local Revenues	8600-8799	947,320.00	-0.13%	946,117.00	-26.12%	698,955.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		10,932,558.00	-15.62%	9,224,612.00	-2.68%	8,977,450.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	3,357,276.00	-5.02%	3,188,845.00	-2.58%	3,106,678.00
2. Classified Salaries	2000-2999	2,505,720.00	-6.71%	2,337,500.00	-1.49%	2,302,563.00
3. Employee Benefits	3000-3999	2,871,772.00	1.40%	2,911,991.00	1.51%	2,955,956.00
4. Books and Supplies	4000-4999	357,275.00	-54.86%	161,263.00	0.00%	161,263.00
5. Services and Other Operating Expenditures	5000-5999	423,405.00	-25.76%	314,351.00	-31.81%	214,351.00
6. Capital Outlay	6000-6999	1,021,909.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	383,201.00	19.31%	457,202.00	3.45%	472,971.00
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 E below)						
11. Total (Sum lines B1 thru B10)		10,920,558.00	-14.19%	9,371,152.00	-1.68%	9,213,782.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		12,000.00		(146,540.00)		(236,332.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	924,665.57		936,665.57		790,125.57
2. Ending Fund Balance (Sum lines C and D1)		936,665.57		790,125.57		553,793.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	936,665.57		790,125.57		553,793.57
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		936,665.57		790,125.57		553,793.57
<b>E. 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.						
<p>2020/21 - Federal (Head Start) revenue is reduced by \$1.5 million one-time carryover funds in 2019/20. State Revenues (CSPP and CCTR) increase about \$200 thousand while the one-time QRIS grant funds of \$402,471 are eliminated. Other Local Revenue (First Five and parent paid fees) decrease slightly. Salary and benefits include a 1.5% step and column increase and no COLA is budgeted. Reductions are made with the reduction of revenue to the Head Start funds and the QRIS grant. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. All other expenditures decrease due to the reduction of one-time Head Start funding and the one-time QRIS grant. 2021/22 - Federal (Head Start) and State Revenues (CSPP and CCTR) are unchanged. Other Local Revenue (First Five and parent paid fees) First Five is a 30% reduction until new 3 year award is known. Salary and benefits include a 1.5% step and column increase and no COLA is budgeted. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. Services and other operating are reduced due to the First Five revenue decrease. The ending fund balance is being used to cover the increase costs of salary and benefits. Reduction plan is outlined if needed (the revenue reductions occur from the Federal and State).</p>						

Description	Object Codes	Projected Year Totals (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	19,076,000.00	0.91%	19,250,000.00	1.03%	19,449,000.00
3. Other State Revenues	8300-8599	1,430,000.00	1.00%	1,444,300.00	1.02%	1,459,000.00
4. Other Local Revenues	8600-8799	182,285.00	0.94%	184,000.00	1.01%	185,850.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		20,688,285.00	0.92%	20,878,300.00	1.03%	21,093,850.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	6,881,902.00	2.22%	7,035,000.00	1.78%	7,160,000.00
3. Employee Benefits	3000-3999	2,923,720.00	3.29%	3,020,000.00	3.31%	3,120,000.00
4. Books and Supplies	4000-4999	8,921,797.00	2.56%	9,150,000.00	1.04%	9,245,000.00
5. Services and Other Operating Expenditures	5000-5999	445,915.00	4.28%	465,000.00	1.08%	470,000.00
6. Capital Outlay	6000-6999	26,000.00	92.31%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,657.00	0.00%	24,657.00	0.00%	24,657.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	988,961.00	1.72%	1,005,947.00	1.78%	1,023,843.00
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 E below)						
11. Total (Sum lines B1 thru B10)		20,212,952.00	2.66%	20,750,604.00	1.65%	21,093,500.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		475,333.00		127,696.00		350.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	2,816,199.92		3,291,532.92		3,419,228.92
2. Ending Fund Balance (Sum lines C and D1)		3,291,532.92		3,419,228.92		3,419,578.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	192,907.40		192,907.40		192,907.40
b. Restricted	9740	3,098,625.74		3,226,321.52		3,226,671.52
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(0.22)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		3,291,532.92		3,419,228.92		3,419,578.92
<b>E. 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.						
<p>2020/21 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Other Local Revenues reflects a minimal increase for ala-carte sales. A step increase is budgeted for classified salaries. No COLA is budgeted. Except for the increase to PERS, Employee Benefit rates are unchanged in both projection years. The food budget is increased to account for projected food needs from anticipated increased sales and costs. Capital outlay almost doubles for replacement of aging equipment. Indirect cost is projected at 5.12% until the projected year rates are updated from CDE.</p> <p>2021/22 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Other Local Revenue reflects a 1% increase in ala-carte sales. A step increase is budgeted for classified salaries. No COLA is budgeted. Except for the increase to PERS, Employee Benefit rates are unchanged in both projection years. The food budget is increased slightly to account for projected food needs from anticipated increased sales and costs. Indirect cost is projected at 5.12% until the projected year rates are updated from CDE. There is no deficit spending in any of the programs.</p>						

Description	Object Codes	Projected Year Totals (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	1,896,380.00	0.00%	1,896,380.00	0.00%	1,896,380.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	98,431.00	0.00%	98,431.00	0.00%	98,431.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		11,994,811.00	0.00%	11,994,811.00	0.00%	11,994,811.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	574,887.00	-13.03%	500,000.00	0.00%	500,000.00
6. Capital Outlay	6000-6999	19,567,790.00	-41.88%	11,373,430.98	0.00%	11,373,431.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,380.00	0.00%	121,380.00	0.00%	121,380.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	582,455.00	-100.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		20,846,512.00	-42.46%	11,994,810.98	0.00%	11,994,811.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(8,851,701.00)		0.02		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	8,851,700.98		(0.02)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.02)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	(0.02)				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(0.02)		0.00		0.00
<b>E. 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.						
2020/21 - No change to the revenues. All funds are budgeted to be spent. 2021/22 - No change from the prior year.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	30,000.00	0.00%	30,000.00	0.00%	30,000.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		30,000.00	0.00%	30,000.00	0.00%	30,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		30,000.00		30,000.00		30,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,527,627.90		1,557,627.90		1,587,627.90
2. Ending Fund Balance (Sum lines C and D1)		1,557,627.90		1,587,627.90		1,617,627.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,557,627.90		1,587,627.90		1,617,627.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,557,627.90		1,587,627.90		1,617,627.90
<b>E. 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.						
Only interest income is budgeted in the projection years.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	107,962.00	0.00%	107,962.00	0.00%	107,962.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		107,962.00	0.00%	107,962.00	0.00%	107,962.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	11,467.00	0.00%	11,467.00	-52.70%	5,424.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,515,200.00	0.00%	1,515,200.00	0.00%	1,515,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	26,921.00	-100.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,553,588.00	-1.73%	1,526,667.00	-0.40%	1,520,624.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,445,626.00)		(1,418,705.00)		(1,412,662.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	5,516,018.24		4,070,392.24		2,651,687.24
2. Ending Fund Balance (Sum lines C and D1)		4,070,392.24		2,651,687.24		1,239,025.24
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,053,501.12		2,646,263.24		1,239,025.24
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	16,891.12		5,424.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		4,070,392.24		2,651,687.24		1,239,025.24
<b>E. 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.						
2020/21 - Other Local Revenues is interest income and remains the same. Expenditures remain the same for annual debt administration fees and COP 2007 debt payment. 2021/22 - No changes.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,801,908.00	-19.53%	1,450,000.00	0.00%	1,450,000.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,801,908.00	-19.53%	1,450,000.00	0.00%	1,450,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	809,898.00	-87.65%	99,999.66	0.00%	100,000.00
6. Capital Outlay	6000-6999	7,447,604.00	-81.87%	1,350,000.00	0.00%	1,350,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		8,257,502.00	-82.44%	1,449,999.66	0.00%	1,450,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,455,594.00)		0.34		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	6,455,593.66		(0.34)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.34)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(0.34)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(0.34)		0.00		0.00
<b>E. 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.						
2020/21 - Developer fees are budgeted at \$1,000,000, redevelopment funds at \$400,000 and interest income at \$50,000. All funds are budgeted to reflect current and future project plans.						
2021/22 - No changes from the prior year.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	100,000.00	-100.00%		0.00%	
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		100,000.00	-100.00%	0.00	0.00%	0.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	13,924,951.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		13,924,951.00	-100.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(13,824,951.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	13,824,951.17		0.17		0.17
2. Ending Fund Balance (Sum lines C and D1)		0.17		0.17		0.17
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable		0.00				
b. Restricted	9710-9719	0.17		0.17		0.17
c. Committed	9740					
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.17		0.17		0.17
<b>E. 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.						
2020/21 - Any projects not finished in the prior year will then be budgeted in 2020/21. Additional projects from the Board approved priority list will be added in the year we receive the cash for the State School Facility funds, which is unknown at this time.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	844,469.00	-100.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	652,609.00	-70.93%	189,700.00	-15.69%	159,945.00
5. Other Financing Sources						
a. Transfers In	8900-8929	609,376.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	149,760.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,256,214.00	-91.59%	189,700.00	-15.69%	159,945.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	415.00	-100.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	3,861,248.00	-100.00%		0.00%	
6. Capital Outlay	6000-6999	4,919,078.00	-96.75%	159,945.00	0.00%	159,945.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	6,000,000.00	-100.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	43,500.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		8,824,241.00	-30.19%	6,159,945.00	-97.40%	159,945.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,568,027.00)		(5,970,245.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	19,403,173.92		12,835,146.92		6,864,901.92
2. Ending Fund Balance (Sum lines C and D1)		12,835,146.92		6,864,901.92		6,864,901.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,970,245.41				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,864,901.94		6,864,901.92		6,864,901.92
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(0.43)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		12,835,146.92		6,864,901.92		6,864,901.92
<b>E. 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.						
2020/21 - Other State Revenues one-time Ca Clean Energy Jobs Act funds are eliminated along with the expenditures. Other Local Revenue reflects \$50,000 from GCC MOU, \$8,275 library lease income, \$101,670 for tower lease income and projected interest income of \$29,755 for the QZABS. Other MOU projects within Other Local Revenue are eliminated. The GCC MOU and library lease income are budgeted to be spent. The final two QZABS are paid of for \$6 million. 2021/22 - Other Local Revenue reflects \$50,000 from GCC MOU, \$8,275 library lease income and \$101,670 for tower lease income. The budget is for the GCC MOU and library lease income.						

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2019-20)	District Regular	21,803.00	21,808.00		
	Charter School	2,161.00	2,224.00		
	<b>Total ADA</b>	<b>23,964.00</b>	<b>24,032.00</b>	<b>0.3%</b>	<b>Met</b>
1st Subsequent Year (2020-21)	District Regular	21,553.00	21,378.00		
	Charter School	2,218.00	2,289.00		
	<b>Total ADA</b>	<b>23,771.00</b>	<b>23,667.00</b>	<b>-0.4%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)	District Regular	21,413.00	21,190.00		
	Charter School	2,218.00	2,289.00		
	<b>Total ADA</b>	<b>23,631.00</b>	<b>23,479.00</b>	<b>-0.6%</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	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	23,217	23,065		
Charter School	2,260	2,326		
<b>Total Enrollment</b>	<b>25,477</b>	<b>25,391</b>	<b>-0.3%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	22,952	22,716		
Charter School	2,320	2,395		
<b>Total Enrollment</b>	<b>25,272</b>	<b>25,111</b>	<b>-0.6%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	22,802	22,516		
Charter School	2,320	2,395		
<b>Total Enrollment</b>	<b>25,122</b>	<b>24,911</b>	<b>-0.8%</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	22,651	23,957	
Charter School	2,048	2,138	
<b>Total ADA/Enrollment</b>	<b>24,699</b>	<b>26,095</b>	<b>94.7%</b>
Second Prior Year (2017-18)			
District Regular	22,603	23,989	
Charter School	2,087	2,173	
<b>Total ADA/Enrollment</b>	<b>24,690</b>	<b>26,162</b>	<b>94.4%</b>
First Prior Year (2018-19)			
District Regular	22,105	23,456	
Charter School	2,146	2,237	
<b>Total ADA/Enrollment</b>	<b>24,251</b>	<b>25,693</b>	<b>94.4%</b>
		Historical Average Ratio:	94.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.0%

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

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

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	21,658	23,065		
Charter School	2,224	2,326		
<b>Total ADA/Enrollment</b>	<b>23,882</b>	<b>25,391</b>	<b>94.1%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	21,325	22,716		
Charter School	2,289	2,395		
<b>Total ADA/Enrollment</b>	<b>23,614</b>	<b>25,111</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	21,137	22,516		
Charter School	2,289	2,395		
<b>Total ADA/Enrollment</b>	<b>23,426</b>	<b>24,911</b>	<b>94.0%</b>	<b>Met</b>

**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:

**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 (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	290,986,336.00		
1st Subsequent Year (2020-21)	295,896,701.00	291,817,190.00	-1.4%	Met
2nd Subsequent Year (2021-22)	301,377,834.00	296,578,374.00	-1.6%	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)	182,339,355.12	223,418,393.81	81.6%
Second Prior Year (2017-18)	202,247,487.02	237,466,695.05	85.2%
First Prior Year (2018-19)	200,903,248.00	237,724,623.37	84.5%
	Historical Average Ratio:		83.8%

	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):	80.8% to 86.8%	80.8% to 86.8%	80.8% to 86.8%

**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-B6, B10)		
Current Year (2019-20)	201,586,140.00	246,716,228.00	81.7%	Met
1st Subsequent Year (2020-21)	206,548,252.00	241,078,340.00	85.7%	Met
2nd Subsequent Year (2021-22)	209,583,584.00	244,966,625.00	85.6%	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)	24,405,604.00	35,308,014.00	44.7%	Yes
1st Subsequent Year (2020-21)	24,405,604.00	24,708,014.00	1.2%	No
2nd Subsequent Year (2021-22)	24,405,604.00	24,708,014.00	1.2%	No

Explanation:  
(required if Yes)

For 2019-20, First Interim includes \$10.6 million deferred revenue which were mostly not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. For 2020-21 and 2021-22 the one-time deferred revenue and expenditures for Federal programs have been removed.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	41,016,272.00	46,844,411.00	14.2%	Yes
1st Subsequent Year (2020-21)	41,016,272.00	43,871,221.00	7.0%	Yes
2nd Subsequent Year (2021-22)	41,016,272.00	43,871,221.00	7.0%	Yes

Explanation:  
(required if Yes)

For 2019-20, First Interim includes \$2 million in on-going award increases and \$2.9 million for one-time spec ed increases. The one-time spec ed revenue is eliminated in 2020-21 and on-going.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	3,178,719.00	3,780,871.00	18.9%	Yes
1st Subsequent Year (2020-21)	3,027,719.00	3,629,871.00	19.9%	Yes
2nd Subsequent Year (2021-22)	3,027,719.00	3,629,871.00	19.9%	Yes

Explanation:  
(required if Yes)

For 2019-20, First Interim includes \$569 thousand for a new award and on-going.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	15,201,331.00	35,775,999.00	135.3%	Yes
1st Subsequent Year (2020-21)	14,826,331.00	19,275,999.00	30.0%	Yes
2nd Subsequent Year (2021-22)	14,676,331.00	19,105,617.00	30.2%	Yes

Explanation:  
(required if Yes)

For 2019-20, First Interim includes deferred revenue which was not known or projected at Adopted. Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balance carryovers from the Unaudited Actuals are budgeted at First Interim. 2020-21 and 2021-22 reflect the on-going program expenditures.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	45,126,859.00	56,352,974.00	24.9%	Yes
1st Subsequent Year (2020-21)	45,980,730.00	40,351,368.00	-12.2%	Yes
2nd Subsequent Year (2021-22)	44,796,314.00	39,951,164.00	-10.8%	Yes

Explanation:  
(required if Yes)

For 2019-20, First Interim includes deferred revenue which was not known or projected at Adopted. Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balance carryovers from the Unaudited Actuals are budgeted at First Interim. 2020-21 and 2021-22 reflect the on-going program expenditures.

**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)	68,600,595.00	85,933,296.00	25.3%	Not Met
1st Subsequent Year (2020-21)	68,449,595.00	72,209,106.00	5.5%	Not Met
2nd Subsequent Year (2021-22)	68,449,595.00	72,209,106.00	5.5%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	60,328,190.00	92,128,973.00	52.7%	Not Met
1st Subsequent Year (2020-21)	60,807,061.00	59,627,367.00	-1.9%	Met
2nd Subsequent Year (2021-22)	59,472,645.00	59,056,781.00	-0.7%	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)

For 2019-20, First Interim includes \$10.6 million deferred revenue which were mostly not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. For 2020-21 and 2021-22 the one-time deferred revenue and expenditures for Federal programs have been removed.

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

For 2019-20, First Interim includes \$2 million in on-going award increases and \$2.9 million for one-time spec ed increases. The one-time spec ed revenue is eliminated in 2020-21 and on-going.

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

For 2019-20, First Interim includes \$569 thousand for a new award and on-going.

- 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)

For 2019-20, First Interim includes deferred revenue which was not known or projected at Adopted. Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balance carryovers from the Unaudited Actuals are budgeted at First Interim. 2020-21 and 2021-22 reflect the on-going program expenditures.

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

For 2019-20, First Interim includes deferred revenue which was not known or projected at Adopted. Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balance carryovers from the Unaudited Actuals are budgeted at First Interim. 2020-21 and 2021-22 reflect the on-going program expenditures.

**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	10,460,156.94	10,200,000.00	Not Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7)		10,200,000.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

\$10.2 million is the anticipated amount based on what we estimate year end expenditures will be (3% is now based on year end actuals not Adopted Budget).

**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)	6.2%	5.4%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.1%	1.8%	1.2%

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

DATA ENTRY: Current Year data are extracted. If Form MYP1 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)	(8,302,301.00)	256,716,228.00		3.2%	Not Met
1st Subsequent Year (2020-21)	(6,659,091.00)	251,078,340.00		2.7%	Not Met
2nd Subsequent Year (2021-22)	(6,224,192.00)	254,966,625.00		2.4%	Not Met

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

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

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

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

For 2019-20 when the unrestricted one-time carryover expenditures are removed, the revenue is greater than the expenditures by \$400,000. The 2020-21 and on-going is a structural deficit due to a lower LCFE increase, declining enrollment, step/colum increases and STRS & PERS increases. Budget reductions for 2020-21 have been discussed for the last 8 months and final determination will be identified Jan - March of 2020. See Executive Summary and MYP assumptions for additional information.

**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 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2019-20)	31,404,158.57	Met
1st Subsequent Year (2020-21)	24,745,066.89	Met
2nd Subsequent Year (2021-22)	18,520,874.89	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)	47,597,043.00	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.)	23,882	23,614	23,426
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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):

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

**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)	385,117,260.00	360,214,489.68	364,540,774.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	385,117,260.00	360,214,489.68	364,540,774.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,553,517.80	10,806,434.69	10,936,223.22
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)	11,553,517.80	10,806,434.69	10,936,223.22

**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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2019-20)	(2020-21)	(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)	19,000,000.00	19,000,000.00	13,089,885.89
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,847,208.53	314,077.89	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)	(0.81)	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)	23,847,207.72	19,314,077.89	13,089,885.89
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.19%	5.36%	3.59%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,553,517.80</b>	<b>10,806,434.69</b>	<b>10,936,223.22</b>
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?

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?

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2019-20)	(43,117,622.00)	(43,352,146.00)	0.5%	234,524.00	Met
1st Subsequent Year (2020-21)	(43,503,622.00)	(44,789,217.00)	3.0%	1,285,595.00	Met
2nd Subsequent Year (2021-22)	(43,889,622.00)	(45,227,217.00)	3.0%	1,337,595.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	300,000.00	343,500.00	14.5%	43,500.00	Not Met
1st Subsequent Year (2020-21)	300,000.00	343,500.00	14.5%	43,500.00	Not Met
2nd Subsequent Year (2021-22)	300,000.00	343,500.00	14.5%	43,500.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	10,000,000.00	10,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	10,000,000.00	10,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	10,000,000.00	10,000,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2019-20 First Interim and on-going reflects a transfer in from tower lease revenue to cover the facility project accountability software application.

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

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

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		FD01, & FD14	FD01, & FD14: OB 7439 & 5800	4,717,925
Certificates of Participation		FD21	FD21: OB 7439	47,350,000
General Obligation Bonds		FD51	FD51 (BIRF): OB 7439	271,437,887
Supp Early Retirement Program		FD01	FD 01: OB 5800	10,151,218
State School Building Loans				
Compensated Absences		FD01, FD11, FD12 & FD13	FD01, FD11, FD12 & FD13: OB 1XXX, 2XXX, 3XXX	1,906,412

Other Long-term Commitments (do not include OPEB):

Type of Commitment	Funding Sources	Debt Service	Principal Balance
QZABS	FD 40	FD40: Due Dec. 2020	6,000,000
<b>TOTAL:</b>			<b>341,563,442</b>

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	2,281,213	1,755,283	1,755,283	1,512,523
Certificates of Participation	1,515,200	1,515,200	1,515,200	1,515,200
General Obligation Bonds	18,931,726	19,102,616	19,825,866	20,309,176
Supp Early Retirement Program	1,121,256	2,927,248	1,805,992	1,805,992
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
QZABS	5,000,000		6,000,000	
<b>Total Annual Payments:</b>	<b>28,849,395</b>	<b>25,300,347</b>	<b>30,902,341</b>	<b>25,142,891</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>	<b>No</b>	<b>No</b>	<b>Yes</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In 2020-21 the two remaining QZABS are paid off. The funds are in a QZAB bank account to make the payments when they are due.

**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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 mil will start in 2022/2023 from the GF; interest and principal of \$8.8 mil in 2036/2037 and an average of \$10.8 mil each of the last 4 years of the COP debt unless current Measure G bonds are sold. We may be able to sell Measure G bonds sooner than expected (Spring 2020), which would alleviate any future COP 2007 payments coming from the GF.

**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)

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	31,983,357.00	31,983,357.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	31,983,357.00	31,983,357.00

	Actuarial	Actuarial
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.	Jul 01, 2018	Jul 01, 2018

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	2,424,809.00	2,424,809.00
1st Subsequent Year (2020-21)	2,424,809.00	2,424,809.00
2nd Subsequent Year (2021-22)	2,424,809.00	2,424,809.00

	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)	2,055,734.00	2,055,734.00
1st Subsequent Year (2020-21)	2,055,734.00	2,055,734.00
2nd Subsequent Year (2021-22)	2,055,734.00	2,055,734.00

	Budget Adoption (Form 01CS, Item S7A)	First Interim
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	2,055,734.00	2,055,734.00
1st Subsequent Year (2020-21)	2,055,734.00	2,055,734.00
2nd Subsequent Year (2021-22)	2,055,734.00	2,055,734.00

	Budget Adoption (Form 01CS, Item S7A)	First Interim
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	300	280
1st Subsequent Year (2020-21)	300	280
2nd Subsequent Year (2021-22)	300	280

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:

Property, liability and workers compensation are all with School Insurance Authority.
---

**58. 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?

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	1,471.2	1,417.6	1,413.6	1,413.6

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

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?

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?

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 GF = \$1,383,885

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

**Certificated (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
	13,529,867	13,481,867	13,481,867
	100-51%	100-51%	100-51%
	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**

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
	\$1.9 million	\$1.9 million	\$1.9 million
	0.0%	0.0%	0.0%

**Certificated (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)
	Yes	No	No
	Yes	Yes	Yes

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

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

---

---

---

---

---

---

---

---

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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	992.5	960.0	960.0	960.0

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

GF = \$480,171

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,961,206	7,961,206	7,961,206
3. Percent of H&W cost paid by employer	100-60%	100-60%	100-60%
4. Percent projected change in H&W cost over prior year	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?

No		
----	--	--

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	\$1 million	\$1 million	\$1 million
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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

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

---

---

---

---

---

---

---

---

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?   
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	177.0	172.5	172.5	172.5

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.   
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		No	
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**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**

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	1,949,649		
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

---

---

---

---

---

---

---

---

**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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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**

---