



ARCADIA
Unified School District

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First Interim Report

2019-2020

ARCADIA UNIFIED SCHOOL DISTRICT**Interim Report for the Period Ending October 31, 2019
Narrative Statement - General Fund****Original Budget**

This is the adopted budget that was adopted at the June 25, 2019 Board meeting and approved by the Los Angeles County Superintendent of Schools (County Superintendent). Column A, on the Interim Report, reflects this original Adopted Budget.

Board Approved Operating Budget

Column B reflects the adopted budget with any budget changes that have been approved by the Board as of October 31, 2019. Major differences between Board Operating Budget and Original Budget are:

- Increase to expenditure budget for school site carryover.
- Budgeting of current year donations and local grants received this year to date.
- Site and department requests for transfers between major objects of expenditure.

Actuals to Date

Actuals to Date, in Column C, are actual revenues and expenditures as reported in the LA County PeopleSoft accounting system as of October 31, 2019.

Projected Year Totals and Differences

Projected Year Totals, Column D, reflects the District's most current estimate of year-end Unaudited Actuals for 2019-20. Budget Transfers and Adjustments will be made to reflect the Projected Year Totals upon Board approval. Major differences between Projected Year Totals and Board Approved Operating Budget are:

- Increase in revenue from the Special Education Early Intervention Preschool Grant.
- Increase in restricted revenue from Special Education AB602 Equalization.
- Increase in contribution due to budget enhancements for a Nonpublic School and new Individualized Education Programs.
- Transfer to the Nutrition Services Fund to cover the anticipated deficit.
- Site and department requests for transfers between major objects to cover actual expenditures.
- Updates to income and expenditures from continuing budget analysis, including but not limited to staffing and other services.
- Increase budget for gift offers, including various donations from parents, community and school support groups.

Summary of Unrestricted General Fund Balance Changes as of October 31, 2019

<u>FUND BALANCE</u>				
<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>	<u>COMMENTS</u>
<u>REVENUES</u>				
80xx	LCFF	(2,037)	0.0%	Adjustment to ADA and Unduplicated Pupil Percentage
81xx-82xx	Federal Revenue	-	0.0%	
83xx-85xx	State Revenue	513,568	28.7%	Increase in Special Education Early Intervention Preschool Grant
86xx-87xx	Local Revenue	(7,977)	(0.5%)	Adjustment to Gift Offers
<u>EXPENDITURES</u>				
1xxx	Certificated Salary	(45,087)	(0.1%)	Adjustments to updated actual staffing and related costs
2xxx	Classified Salary	10,027	0.1%	Adjustments to updated actual staffing and related costs
3xxx	Employee Benefits	2,826	0.0%	Adjustments to updated actual staffing and related costs
4xxx	Books & Supplies	47,815	1.4%	Budget Transfer of Carryover to other expenditure accounts
5xxx	Services	48,558	0.6%	Budget Transfer from other expenditure accounts
6xxx	Capital Outlay	26,562	17.8%	Budget Transfer from other expenditure accounts
71xx-72xx, 74xx	Other Outgo	-	0.0%	
73xx	Indirect Costs	-	0.0%	Adjustment to Budgeted Indirect Charge in Restricted Programs
<u>OTHER FINANCING SOURCES / USES</u>				
8900-8929	Transfers In	-	0.0%	
7600-7629	Transfers Out	(6,246)	(0.6%)	Transfer to Fund 13 Nutrition Services
8930-8979	Sources	-	0.0%	
7630-7699	Uses	-	0.0%	
8980-8999	Contributions	(56,542)	0.4%	Adjustment to Special Education Programs

Summary of Projected Ending Balance at June 30, 2020 for

Unrestricted/Restricted General Fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
Beginning Fund Balance at 07/01/19	\$ 22,154,216	\$ 26,254,259	\$ 48,408,475
Revenues	88,872,452	21,283,267	110,155,719
Expenditures	81,798,275	34,508,919	116,307,194
Other Sources/Uses	(14,550,609)	13,685,363	(865,246)
	<hr/>	<hr/>	<hr/>
Revenues over (under) expenditures	(7,476,432)	459,711	(7,016,721)
	<hr/>	<hr/>	<hr/>
Projected Ending Fund Bal at 06/30/20	<u>14,677,784</u>	<u>\$ 26,713,970</u>	<u>\$ 41,391,754</u>

Components of the Ending Fund Balance

Nonspendable Cash and Stores	\$ 55,700	\$ -	\$ 55,700
Restricted	-	26,713,970	26,713,970
Committed			
One-Time Mandated Cost Income	4,692,614	-	4,692,614
Capital Facilities	1,250,000	-	1,250,000
STRS/PERS Cost Increase for 2020-21	1,268,750	-	1,268,750
STRS/PERS Cost Increase for 2021-22	208,608	-	208,608
LCAP Plan for Local Priorities & State Interests	3,678,808	-	3,678,808
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Reserve for Economic Uncertainties	\$ 3,523,304	\$ -	\$ 3,523,304
Unassigned/Unappropriated Amount	\$ -	\$ -	\$ -

Summary

The First Interim Report for the Fiscal Year 2019-20 includes all transfers and adjustments approved by the Board of Education from July through October 31, 2019. The projected year totals include adjustments based on current available information. This report does not include any salary or benefit adjustments due to pending negotiations, which are on-going for all bargaining units. As of this First Interim Report, the District is in satisfactory financial condition and projecting a positive cash flow. It is recommended that the Governing Board approve a Positive Certification that the District will be able to meet its financial obligations for the current and next two subsequent fiscal years.

Other Funds

With the exception of the Nutrition Services Fund, ending fund balances for all other funds are projected to be positive for the current fiscal year. The Nutrition Services Fund is projected to end the year with a small deficit which will require a transfer from the General Fund.

Multi-Year Assumptions

As part of the First Interim Report, the District is also required to file a multi-year projection with the County Office showing that the District will be able to meet its financial commitments for the next two years. Please note that these are projections for the next two years and not budgets, and are designed to project the impact of the following:

ASSUMPTIONS CATEGORY	2019-20	2020-21	2021-22
Enrollment Change	(102)	(15)	25
P-2 ADA Change	(76)	(11)	24
Funded ADA Change	(77)	(76)	13
LCFF COLA	3.26%	3.00%	2.80%
State Lottery, Unrestricted	\$153	\$153	\$153
State Lottery, Restricted	\$54	\$54	\$54
Mandated Block Grant: K-8	\$31	\$31	\$31
9-12	\$60	\$60	\$60
Restricted Maintenance Contribution as Percent of General Fund Expenditures	3.00%	3.00%	3.00%
STRS District Contribution Rate	17.10%	18.40%	18.10%
PERS District Contribution Rate	19.721%	22.70%	24.60%
Step & Column Increase for Certificated	1.80%	1.80%	1.80%
Step & Column Increase for Classified	1.80%	1.80%	1.80%
California Consumer Price Index (for supplies, services, and equipment)	3.33%	3.14%	3.02%
Utilities Additional Increase Above CA CPI	-	5.00%	5.00%
Board Election (budgeted as a service from the county)	\$400,000	\$0	\$400,000

ADDITIONAL ASSUMPTIONS

Revenue

- The District will need to devote about 6.2% of the LCFF, or \$5.3 million, in supplemental services to low-income, English learner, and foster youth students. This would be accomplished both by a combination of identifying additional services already provided and increased expenditures for these students with some possible restructuring to improve services.
- A contribution to the Routine Restricted Maintenance Program equal to three percent of General Fund Expenditures is budgeted out of the Unrestricted General Fund.
- The Deferred Maintenance Fund (14.0) contribution is budgeted from the Unrestricted General Fund and is equal to one percent of General Fund Expenditures.
- Education Protection Act (EPA) funds continue to be funded by the temporary tax increases and can only be used for instructional purposes.
- The District continues to participate in the annual CTE Incentive Grant from the State. The estimated award amount is \$277,000 for the current year and is being matched by the District using LCFF 9-12 Augmentation and Restricted ROP carryover funds.
- No revenue sources that are of a contingent or speculative nature have been included. They are only budgeted as the income is received.

Expenditures

- Salary and benefit projected totals are calculated using LACOE's PC Budgets software program.
- For 2019-20, AEF has agreed to continue funding transition counseling services for Arcadia Unified School District students, including the District-wide phone and text communication system so that school officials can communicate with parents in a timely and convenient manner.
- Based on recent year's negotiations the Arcadia Teachers' Association (ATA) contract includes three additional instructional days for the 2019-20, 2020-21 and 2021-22 ATA work year calendars.
- Transitional Kindergarten through Third Grade class size maximum average is negotiated with ATA at a 26:1 ratio for each school site and remains in effect contingent upon continued LCFF funding. This agreement serves as a collectively bargained alternative annual average class enrollment calculation for purposes of the Local Control Funding Formula Grade Span Adjustment calculation.
- The STRS and PERS On-Behalf budget for Expense and Revenue are "paper only" entries and does not impact the General Fund's bottom line. However, the required Reserve for Economic Uncertainties and contribution to Routine Restricted Maintenance is increased as a result of the "phantom" expense that is recorded.

DISTRICT COMMITTED RESERVES

The Arcadia Unified School District proposes to adopt a budget that includes committed amounts in the General Fund Ending Balance. The committed amounts are listed in the SACS Form 01 for the budget and two subsequent years. This page describes the committed amounts for the budget year in more detail.

<u>TITLE</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
One-Time Mandated Cost Balance	\$4,806,023	Remaining balance of One-Time Funds for Outstanding Mandate Claims. To be used for Instructional Materials and Staff Development.
Capital Facilities	\$1,250,000	For support of Capital Facilities projects.
STRS/PERS Cost Increase for 2019-20	\$1,268,750	To cover the anticipated increase in cost of retirement benefits for certificated and classified employees for the year following the budget year.
STRS/PERS Cost Increase for 2020-21	\$208,608	To cover the anticipated increase in cost of retirement benefits for certificated and classified employees for the second year following the budget year.
LCAP Plan for Local Priorities & State Interests	\$3,565,399	Ending balance committed for local priorities and protection against the volatility of state revenues.
TOTAL	\$11,098,780	TOTAL FOR FUND 01.0
Fund 17 - Special Education	\$906,164	Balance in fund 17.0 committed to Special Education to offset one-time program expenses.

Arcadia Unified School District

One-Time Funds for Outstanding Mandate Claims

2018-19	Amount	Notes
Beginning Balance	5,743,064	
Apportionment	1,694,774	2018-19 One-Time Funds - \$184 per ADA
	1,694,774	Final Award
Disbursement	232,944	Strategy & Innovation Initiatives
	164,254	Restorative Practices, Other P.D., and Library Services
	139,981	Visual & Performing Arts Services
	143,499	Focus Area Coach. Year 4 of 7
	146,525	Focus Area Coach. Year 4 of 7
	106,473	Special Education LRE Instructional Coach. Year 3 of 6
	87,985	Performing Arts Center Curtains Replacement
	78,317	0.60 FTE AHS Focus Area Coaches
	69,200	Intervention Program Supplement
	45,889	50% Special Ed APE Teacher
	37,700	Think Together Proctor Support
	11,139	AltSchool Teacher Training
	50,000	Middle School Math Intervention
	21,705	CPR Training. Year 3 of 5
TOTAL DISBURSED:	1,335,610	
Ending Balance	6,102,228	To be used for Instructional Materials and Staff Dev. (Committed, See Following Years)

Arcadia Unified School District

One-Time Funds for Outstanding Mandate Claims

2019-20	Amount	Notes
Beginning Balance	6,102,228	
Apportionment	<u>-</u>	No projected One-Time Funds in 2019-20
	-	
Disbursement	427,900	3 Focus Area Coaches - Year 5 of 7
	250,000	Strategy & Innovation Initiatives
	160,000	Visual & Performing Arts Services
	130,000	Library Services
	100,000	Restorative Practices
	80,600	0.6 FTE AHS Teacher on Special Assignment
	70,000	Intervention Program Supplement
	56,000	Middle School Math Intervention
	<u>21,705</u>	CPR Training. Year 4 of 5
TOTAL DISBURSED:	1,296,205	
Ending Balance	4,806,023	To be used for Instructional Materials and Staff Dev.

Arcadia Unified Unrestricted General Fund

New On-Going Revenue & Expenditures

Description	2019-20
New On-going Revenue	
LCFF Revenue	2,781,044
Enrollment / ADA Change	(813,919)
Other	
Total New Revenues	1,967,125
New On-going Expenditures	
Salary Increases (Includes Incr. to Restr. Prog.)	-
Step and Column (Includes Incr. to Restr. Prog.)	1,616,000
STRS Rate Increase (Includes Incr. to Restr. Prog.)	434,000
PERS Rate Increase (Includes Incr. to Restr. Prog.)	231,000
Health Benefit Increase (Includes Incr. to Restr. Prog.)	294,400
New Positions	794,438
Other On-going Enhancements	217,425
Total Expenditures	3,587,263
Revenue Over (Under) Expenditures	(1,620,138)
Prior Year Adjustment	(5,747,287)
Adjusted Over (Under)	(7,367,425)

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2019

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: David Vong

Telephone: (626) 821-6625

Title: Director, Fiscal Services

E-mail: dvong@ausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	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	

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	84,963,371.00	84,963,371.00	13,399,129.52	84,961,334.00	(2,037.00)	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	1,786,882.00	1,786,882.00	256,215.02	2,300,450.00	513,568.00	28.7%
4) Other Local Revenue		8600-8799	1,610,668.00	1,618,645.00	598,584.03	1,610,668.00	(7,977.00)	-0.5%
5) TOTAL, REVENUES			88,360,921.00	88,368,898.00	14,253,928.57	88,872,452.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,008,681.00	43,963,594.00	11,813,546.85	44,008,681.00	(45,087.00)	-0.1%
2) Classified Salaries		2000-2999	10,357,104.00	10,367,131.00	2,402,896.42	10,357,104.00	10,027.00	0.1%
3) Employee Benefits		3000-3999	15,832,791.00	15,835,616.00	3,936,958.25	15,832,790.00	2,826.00	0.0%
4) Books and Supplies		4000-4999	3,456,652.00	3,504,467.00	667,812.25	3,456,652.00	47,815.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	8,459,936.00	8,508,494.00	2,453,488.10	8,459,936.00	48,558.00	0.6%
6) Capital Outlay		6000-6999	122,286.00	148,848.00	103,894.92	122,286.00	26,562.00	17.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(514,174.00)	(514,174.00)	(29,555.76)	(514,174.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			81,798,276.00	81,888,976.00	21,349,041.03	81,798,275.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,562,645.00	6,479,922.00	(7,095,112.46)	7,074,177.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	271,000.00	271,000.00	0.00	271,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,130,000.00	1,130,000.00	0.00	1,136,246.00	(6,246.00)	-0.6%
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	(13,628,911.00)	(13,628,911.00)	5,985.07	(13,685,363.00)	(56,452.00)	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,487,911.00)	(14,487,911.00)	5,985.07	(14,550,609.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,925,266.00)	(8,007,989.00)	(7,089,127.39)	(7,476,432.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,154,216.29	22,154,216.29		22,154,216.29	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)			22,154,216.29	22,154,216.29		22,154,216.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,154,216.29	22,154,216.29		22,154,216.29		
2) Ending Balance, June 30 (E + F1e)			14,228,950.29	14,146,227.29		14,677,784.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	5,700.00	5,700.00		5,700.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	10,663,466.29	10,567,223.29		11,098,780.29		
One-Time Mandated Cost Balance	0000	9760	4,692,614.00					
Capital Facilities	0000	9760	1,250,000.00					
STRS/PERS Increase 20/21	0000	9760	1,268,750.00					
STRS/PERS Increase 21/22	0000	9760	61,679.00					
LCAP Plan Local Priorities	0000	9760	3,390,423.29					
One-Time Mandated Cost Balance	0000	9760		4,692,614.00				
Capital Facilities	0000	9760		1,250,000.00				
STRS/PERS Increase 20/21	0000	9760		1,268,750.00				
STRS PERS Increase 21/22	0000	9760		208,608.00				
LCAP Plan Local Priorities	0000	9760		3,147,251.29				
One-Time Mandated Cost Balance	0000	9760				4,806,023.00		
Capital Facilities	0000	9760				1,250,000.00		
STRS/PERS Increase 20/21	0000	9760				1,268,750.00		
STRS/PERS Increase 21/22	0000	9760				208,608.00		
LCAP Plan Local Priorities	0000	9760				3,565,399.29		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,509,784.00	3,523,304.00		3,523,304.00		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,861,677.00	36,861,677.00	10,396,844.00	36,877,610.00	15,933.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,133,896.00	6,133,896.00	1,067,856.00	6,133,896.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(949.00)	(949.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	217,938.00	217,938.00	0.00	206,887.00	(11,051.00)	-5.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	8,205.00	8,205.00	5,126.28	4,832.00	(3,373.00)	-41.1%
County & District Taxes								
Secured Roll Taxes		8041	37,648,840.00	37,648,840.00	0.00	35,810,476.00	(1,838,364.00)	-4.9%
Unsecured Roll Taxes		8042	2,331,032.00	2,331,032.00	1,075,231.99	1,337,847.00	(993,185.00)	-42.6%
Prior Years' Taxes		8043	867,271.00	867,271.00	772,950.50	1,126,602.00	259,331.00	29.9%
Supplemental Taxes		8044	535,876.00	535,876.00	67,355.93	195,348.00	(340,528.00)	-63.5%
Education Revenue Augmentation Fund (ERAF)		8045	358,636.00	358,636.00	14,927.27	1,832,485.00	1,473,849.00	411.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	1,425,518.00	1,425,518.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(1,162.45)	10,782.00	10,782.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			84,963,371.00	84,963,371.00	13,399,129.52	84,961,334.00	(2,037.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			84,963,371.00	84,963,371.00	13,399,129.52	84,961,334.00	(2,037.00)	0.0%
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	378,882.00	378,882.00	0.00	378,882.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,408,000.00	1,408,000.00	253,020.02	1,408,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	3,195.00	513,568.00	513,568.00	New
TOTAL, OTHER STATE REVENUE			1,786,882.00	1,786,882.00	256,215.02	2,300,450.00	513,568.00	28.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	513,000.00	515,775.00	199,558.61	513,000.00	(2,775.00)	-0.5%
Interest		8660	890,000.00	890,000.00	(117.52)	890,000.00	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	8,000.00	8,000.00	12,470.00	8,000.00	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	73,000.00	73,000.00	53,430.00	73,000.00	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	126,668.00	131,870.00	333,242.94	126,668.00	(5,202.00)	-3.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,610,668.00	1,618,645.00	598,584.03	1,610,668.00	(7,977.00)	-0.5%
TOTAL, REVENUES			88,360,921.00	88,368,898.00	14,253,928.57	88,872,452.00	503,554.00	0.6%

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	36,674,315.00	36,635,922.00	9,636,717.77	36,674,315.00	(38,393.00)	-0.1%
Certificated Pupil Support Salaries		1200	2,652,998.00	2,652,898.00	702,173.80	2,652,998.00	(100.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,616,203.00	4,616,203.00	1,463,915.46	4,616,203.00	0.00	0.0%
Other Certificated Salaries		1900	65,165.00	58,571.00	10,739.82	65,165.00	(6,594.00)	-11.3%
TOTAL, CERTIFICATED SALARIES			44,008,681.00	43,963,594.00	11,813,546.85	44,008,681.00	(45,087.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	529,140.00	529,370.00	95,173.35	529,140.00	230.00	0.0%
Classified Support Salaries		2200	3,535,215.00	3,536,712.00	871,230.28	3,535,215.00	1,497.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,419,325.00	1,419,325.00	333,611.62	1,419,325.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,710,422.00	4,718,922.00	1,067,533.55	4,710,422.00	8,500.00	0.2%
Other Classified Salaries		2900	163,002.00	162,802.00	35,347.62	163,002.00	(200.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			10,357,104.00	10,367,131.00	2,402,896.42	10,357,104.00	10,027.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,225,729.00	7,225,918.00	1,997,764.69	7,138,740.00	87,178.00	1.2%
PERS		3201-3202	1,961,836.00	1,963,606.00	436,385.33	1,961,836.00	1,770.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,375,768.00	1,376,381.00	367,105.52	1,368,278.00	8,103.00	0.6%
Health and Welfare Benefits		3401-3402	2,912,216.00	2,912,216.00	512,792.77	3,109,868.00	(197,652.00)	-6.8%
Unemployment Insurance		3501-3502	27,212.00	27,222.00	7,139.40	26,953.00	269.00	1.0%
Workers' Compensation		3601-3602	810,525.00	810,768.00	355,972.83	797,610.00	13,158.00	1.6%
OPEB, Allocated		3701-3702	400,000.00	400,000.00	62,449.52	350,000.00	50,000.00	12.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,119,505.00	1,119,505.00	197,348.19	1,079,505.00	40,000.00	3.6%
TOTAL, EMPLOYEE BENEFITS			15,832,791.00	15,835,616.00	3,936,958.25	15,832,790.00	2,826.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	501,000.00	473,900.00	126,436.58	501,000.00	(27,100.00)	-5.7%
Books and Other Reference Materials		4200	25,311.00	24,311.00	1,891.25	25,311.00	(1,000.00)	-4.1%
Materials and Supplies		4300	2,608,312.00	2,693,158.00	456,450.09	2,608,312.00	84,846.00	3.2%
Noncapitalized Equipment		4400	322,029.00	313,098.00	83,034.33	322,029.00	(8,931.00)	-2.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,456,652.00	3,504,467.00	667,812.25	3,456,652.00	47,815.00	1.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	539,463.00	528,743.00	98,231.25	539,463.00	(10,720.00)	-2.0%
Dues and Memberships		5300	107,530.00	108,350.00	55,925.88	107,530.00	820.00	0.8%
Insurance		5400-5450	665,500.00	665,500.00	665,209.00	665,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,350,000.00	2,350,000.00	588,731.34	2,350,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	247,549.00	246,269.00	106,866.50	247,549.00	(1,280.00)	-0.5%
Transfers of Direct Costs		5710	16,680.00	16,680.00	0.00	16,680.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,058,499.00	4,123,237.00	817,456.61	4,058,499.00	64,738.00	1.6%
Communications		5900	475,715.00	470,715.00	121,067.52	475,715.00	(5,000.00)	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,459,936.00	8,508,494.00	2,453,488.10	8,459,936.00	48,558.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	25,178.17	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	122,286.00	148,848.00	78,716.75	122,286.00	26,562.00	17.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,286.00	148,848.00	103,894.92	122,286.00	26,562.00	17.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
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	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of 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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(376,674.00)	(376,674.00)	0.00	(376,674.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(137,500.00)	(137,500.00)	(29,555.76)	(137,500.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(514,174.00)	(514,174.00)	(29,555.76)	(514,174.00)	0.00	0.0%
TOTAL, EXPENDITURES			81,798,276.00	81,888,976.00	21,349,041.03	81,798,275.00	90,701.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	250,000.00	250,000.00	0.00	250,000.00	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	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			271,000.00	271,000.00	0.00	271,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,130,000.00	1,130,000.00	0.00	1,136,246.00	(6,246.00)	-0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,130,000.00	1,130,000.00	0.00	1,136,246.00	(6,246.00)	-0.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(13,789,452.00)	(13,789,452.00)	0.00	(13,845,904.00)	(56,452.00)	0.4%
Contributions from Restricted Revenues		8990	160,541.00	160,541.00	5,985.07	160,541.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,628,911.00)	(13,628,911.00)	5,985.07	(13,685,363.00)	(56,452.00)	0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(14,487,911.00)	(14,487,911.00)	5,985.07	(14,550,609.00)	(62,698.00)	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,309,067.00	3,309,067.00	647,842.83	3,309,067.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,608,857.00	5,608,857.00	700,285.65	5,608,857.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,963,861.00	12,403,469.00	1,698,484.98	12,365,343.00	(38,126.00)	-0.3%
5) TOTAL, REVENUES			20,881,785.00	21,321,393.00	3,046,613.46	21,283,267.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,609,825.00	11,596,018.00	3,052,168.63	11,609,825.00	(13,807.00)	-0.1%
2) Classified Salaries		2000-2999	6,837,302.00	6,844,692.00	1,202,874.65	7,038,424.00	(193,732.00)	-2.8%
3) Employee Benefits		3000-3999	9,746,576.00	9,743,286.00	1,179,836.55	9,846,754.00	(103,468.00)	-1.1%
4) Books and Supplies		4000-4999	899,233.00	2,443,972.00	206,744.32	899,233.00	1,544,739.00	63.2%
5) Services and Other Operating Expenditures		5000-5999	2,999,742.00	3,270,537.00	521,800.32	3,142,855.00	127,682.00	3.9%
6) Capital Outlay		6000-6999	145,154.00	162,748.00	124,912.80	145,154.00	17,594.00	10.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	376,674.00	376,674.00	0.00	376,674.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,064,506.00	35,887,927.00	6,288,337.27	34,508,919.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,182,721.00)	(14,566,534.00)	(3,241,723.81)	(13,225,652.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,628,911.00	13,628,911.00	(5,985.07)	13,685,363.00	56,452.00	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,628,911.00	13,628,911.00	(5,985.07)	13,685,363.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			446,190.00	(937,623.00)	(3,247,708.88)	459,711.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,254,259.20	26,254,259.20		26,254,259.20	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)			26,254,259.20	26,254,259.20		26,254,259.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,254,259.20	26,254,259.20		26,254,259.20		
2) Ending Balance, June 30 (E + F1e)			26,700,449.20	25,316,636.20		26,713,970.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,700,449.20	25,316,636.20		26,713,970.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,554,719.00	1,554,719.00	0.00	1,554,719.00	0.00	0.0%
Special Education Discretionary Grants		8182	236,949.00	236,949.00	4,388.00	236,949.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	987,159.00	987,159.00	320,192.00	987,159.00	0.00	0.0%
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	191,347.00	191,347.00	144,267.00	191,347.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	44,102.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	120,914.00	120,914.00	56,504.39	120,914.00	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	57,518.00	57,518.00	28,760.00	57,518.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	44,345.00	44,345.00	49,629.44	44,345.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	116,116.00	116,116.00	0.00	116,116.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,309,067.00	3,309,067.00	647,842.83	3,309,067.00	0.00	0.0%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	450,000.00	450,000.00	270,951.40	450,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	277,338.00	277,338.00	0.00	277,338.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,881,519.00	4,881,519.00	429,334.25	4,881,519.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,608,857.00	5,608,857.00	700,285.65	5,608,857.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,340,000.00	4,340,000.00	62,178.79	4,340,000.00	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	43,551.00	47,027.52	0.00	(43,551.00)	-100.0%
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	728,165.00	1,124,222.00	464,509.67	728,165.00	(396,057.00)	-35.2%
Tuition		8710	2,284,645.00	2,284,645.00	0.00	2,284,645.00	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	1,124,769.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,611,051.00	4,611,051.00	0.00	5,012,533.00	401,482.00	8.7%
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%
TOTAL, OTHER LOCAL REVENUE			11,963,861.00	12,403,469.00	1,698,484.98	12,365,343.00	(38,126.00)	-0.3%
TOTAL, REVENUES			20,881,785.00	21,321,393.00	3,046,613.46	21,283,267.00	(38,126.00)	-0.2%

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 SALARIES								
Certificated Teachers' Salaries		1100	9,539,392.00	9,548,364.00	2,462,466.90	9,539,392.00	8,972.00	0.1%
Certificated Pupil Support Salaries		1200	1,620,293.00	1,620,293.00	459,695.33	1,620,293.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	224,289.00	201,510.00	69,068.48	224,289.00	(22,779.00)	-11.3%
Other Certificated Salaries		1900	225,851.00	225,851.00	60,937.92	225,851.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,609,825.00	11,596,018.00	3,052,168.63	11,609,825.00	(13,807.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,035,755.00	4,041,400.00	646,246.25	4,236,877.00	(195,477.00)	-4.8%
Classified Support Salaries		2200	1,573,544.00	1,574,369.00	323,635.09	1,573,544.00	825.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	189,300.00	189,550.00	49,042.36	189,300.00	250.00	0.1%
Clerical, Technical and Office Salaries		2400	213,706.00	214,376.00	50,267.66	213,706.00	670.00	0.3%
Other Classified Salaries		2900	824,997.00	824,997.00	133,683.29	824,997.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,837,302.00	6,844,692.00	1,202,874.65	7,038,424.00	(193,732.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,078,325.00	6,074,964.00	505,329.66	6,078,325.00	(3,361.00)	-0.1%
PERS		3201-3202	1,063,450.00	1,064,381.00	181,798.37	1,103,113.00	(38,732.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	609,426.00	609,559.00	138,237.70	624,812.00	(15,253.00)	-2.5%
Health and Welfare Benefits		3401-3402	1,115,967.00	1,115,375.00	174,362.90	1,155,967.00	(40,592.00)	-3.6%
Unemployment Insurance		3501-3502	9,267.00	9,259.00	2,206.32	9,368.00	(109.00)	-1.2%
Workers' Compensation		3601-3602	463,115.00	462,722.00	106,461.07	468,143.00	(5,421.00)	-1.2%
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	407,026.00	407,026.00	71,440.53	407,026.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,746,576.00	9,743,286.00	1,179,836.55	9,846,754.00	(103,468.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	152,200.00	152,200.00	15,716.43	152,200.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	4,016.00	1,790.59	0.00	4,016.00	100.0%
Materials and Supplies		4300	725,201.00	2,265,924.00	177,307.93	725,201.00	1,540,723.00	68.0%
Noncapitalized Equipment		4400	21,832.00	21,832.00	11,929.37	21,832.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			899,233.00	2,443,972.00	206,744.32	899,233.00	1,544,739.00	63.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	85,103.00	95,703.00	14,766.32	85,103.00	10,600.00	11.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,451.00	201,926.00	4,157.84	191,451.00	10,475.00	5.2%
Transfers of Direct Costs		5710	(16,680.00)	(16,680.00)	0.00	(16,680.00)	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	2,739,868.00	2,989,588.00	502,740.35	2,882,981.00	106,607.00	3.6%
Communications		5900	0.00	0.00	135.81	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,999,742.00	3,270,537.00	521,800.32	3,142,855.00	127,682.00	3.9%

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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	145,154.00	162,748.00	94,151.27	145,154.00	17,594.00	10.8%
Equipment Replacement		6500	0.00	0.00	30,761.53	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			145,154.00	162,748.00	124,912.80	145,154.00	17,594.00	10.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	1,450,000.00	1,450,000.00	0.00	1,450,000.00	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%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	376,674.00	376,674.00	0.00	376,674.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			376,674.00	376,674.00	0.00	376,674.00	0.00	0.0%
TOTAL, EXPENDITURES			34,064,506.00	35,887,927.00	6,288,337.27	34,508,919.00	1,379,008.00	3.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	13,789,452.00	13,789,452.00	0.00	13,845,904.00	56,452.00	0.4%
Contributions from Restricted Revenues		8990	(160,541.00)	(160,541.00)	(5,985.07)	(160,541.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			13,628,911.00	13,628,911.00	(5,985.07)	13,685,363.00	56,452.00	0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			13,628,911.00	13,628,911.00	(5,985.07)	13,685,363.00	(56,452.00)	0.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	84,963,371.00	84,963,371.00	13,399,129.52	84,961,334.00	(2,037.00)	0.0%
2) Federal Revenue		8100-8299	3,309,067.00	3,309,067.00	647,842.83	3,309,067.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,395,739.00	7,395,739.00	956,500.67	7,909,307.00	513,568.00	6.9%
4) Other Local Revenue		8600-8799	13,574,529.00	14,022,114.00	2,297,069.01	13,976,011.00	(46,103.00)	-0.3%
5) TOTAL, REVENUES			109,242,706.00	109,690,291.00	17,300,542.03	110,155,719.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,618,506.00	55,559,612.00	14,865,715.48	55,618,506.00	(58,894.00)	-0.1%
2) Classified Salaries		2000-2999	17,194,406.00	17,211,823.00	3,605,771.07	17,395,528.00	(183,705.00)	-1.1%
3) Employee Benefits		3000-3999	25,579,367.00	25,578,902.00	5,116,794.80	25,679,544.00	(100,642.00)	-0.4%
4) Books and Supplies		4000-4999	4,355,885.00	5,948,439.00	874,556.57	4,355,885.00	1,592,554.00	26.8%
5) Services and Other Operating Expenditures		5000-5999	11,459,678.00	11,779,031.00	2,975,288.42	11,602,791.00	176,240.00	1.5%
6) Capital Outlay		6000-6999	267,440.00	311,596.00	228,807.72	267,440.00	44,156.00	14.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,525,000.00	1,525,000.00	0.00	1,525,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(137,500.00)	(137,500.00)	(29,555.76)	(137,500.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			115,862,782.00	117,776,903.00	27,637,378.30	116,307,194.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,620,076.00)	(8,086,612.00)	(10,336,836.27)	(6,151,475.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	271,000.00	271,000.00	0.00	271,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,130,000.00	1,130,000.00	0.00	1,136,246.00	(6,246.00)	-0.6%
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			(859,000.00)	(859,000.00)	0.00	(865,246.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,479,076.00)	(8,945,612.00)	(10,336,836.27)	(7,016,721.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,408,475.49	48,408,475.49		48,408,475.49	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)			48,408,475.49	48,408,475.49		48,408,475.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,408,475.49	48,408,475.49		48,408,475.49		
2) Ending Balance, June 30 (E + F1e)			40,929,399.49	39,462,863.49		41,391,754.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	5,700.00	5,700.00		5,700.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,700,449.20	25,316,636.20		26,713,970.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	10,663,466.29	10,567,223.29		11,098,780.29		
One-Time Mandated Cost Balance	0000	9760	4,692,614.00					
Capital Facilities	0000	9760	1,250,000.00					
STRS/PERS Increase 20/21	0000	9760	1,268,750.00					
STRS/PERS Increase 21/22	0000	9760	61,679.00					
LCAP Plan Local Priorities	0000	9760	3,390,423.29					
One-Time Mandated Cost Balance	0000	9760		4,692,614.00				
Capital Facilities	0000	9760		1,250,000.00				
STRS/PERS Increase 20/21	0000	9760		1,268,750.00				
STRS PERS Increase 21/22	0000	9760		208,608.00				
LCAP Plan Local Priorities	0000	9760		3,147,251.29				
One-Time Mandated Cost Balance	0000	9760				4,806,023.00		
Capital Facilities	0000	9760				1,250,000.00		
STRS/PERS Increase 20/21	0000	9760				1,268,750.00		
STRS/PERS Increase 21/22	0000	9760				208,608.00		
LCAP Plan Local Priorities	0000	9760				3,565,399.29		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,509,784.00	3,523,304.00		3,523,304.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,861,677.00	36,861,677.00	10,396,844.00	36,877,610.00	15,933.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,133,896.00	6,133,896.00	1,067,856.00	6,133,896.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(949.00)	(949.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	217,938.00	217,938.00	0.00	206,887.00	(11,051.00)	-5.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	8,205.00	8,205.00	5,126.28	4,832.00	(3,373.00)	-41.1%
County & District Taxes								
Secured Roll Taxes		8041	37,648,840.00	37,648,840.00	0.00	35,810,476.00	(1,838,364.00)	-4.9%
Unsecured Roll Taxes		8042	2,331,032.00	2,331,032.00	1,075,231.99	1,337,847.00	(993,185.00)	-42.6%
Prior Years' Taxes		8043	867,271.00	867,271.00	772,950.50	1,126,602.00	259,331.00	29.9%
Supplemental Taxes		8044	535,876.00	535,876.00	67,355.93	195,348.00	(340,528.00)	-63.5%
Education Revenue Augmentation Fund (ERAF)		8045	358,636.00	358,636.00	14,927.27	1,832,485.00	1,473,849.00	411.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	1,425,518.00	1,425,518.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(1,162.45)	10,782.00	10,782.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			84,963,371.00	84,963,371.00	13,399,129.52	84,961,334.00	(2,037.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			84,963,371.00	84,963,371.00	13,399,129.52	84,961,334.00	(2,037.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,554,719.00	1,554,719.00	0.00	1,554,719.00	0.00	0.0%
Special Education Discretionary Grants		8182	236,949.00	236,949.00	4,388.00	236,949.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	987,159.00	987,159.00	320,192.00	987,159.00	0.00	0.0%
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	191,347.00	191,347.00	144,267.00	191,347.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	44,102.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	120,914.00	120,914.00	56,504.39	120,914.00	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	57,518.00	57,518.00	28,760.00	57,518.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	44,345.00	44,345.00	49,629.44	44,345.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	116,116.00	116,116.00	0.00	116,116.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,309,067.00	3,309,067.00	647,842.83	3,309,067.00	0.00	0.0%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	378,882.00	378,882.00	0.00	378,882.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,858,000.00	1,858,000.00	523,971.42	1,858,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	277,338.00	277,338.00	0.00	277,338.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,881,519.00	4,881,519.00	432,529.25	5,395,087.00	513,568.00	10.5%
TOTAL, OTHER STATE REVENUE			7,395,739.00	7,395,739.00	956,500.67	7,909,307.00	513,568.00	6.9%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,340,000.00	4,340,000.00	62,178.79	4,340,000.00	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	513,000.00	559,326.00	246,586.13	513,000.00	(46,326.00)	-8.3%
Interest		8660	890,000.00	890,000.00	(117.52)	890,000.00	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	8,000.00	8,000.00	12,470.00	8,000.00	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	73,000.00	73,000.00	53,430.00	73,000.00	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	854,833.00	1,256,092.00	797,752.61	854,833.00	(401,259.00)	-31.9%
Tuition		8710	2,284,645.00	2,284,645.00	0.00	2,284,645.00	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	1,124,769.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,611,051.00	4,611,051.00	0.00	5,012,533.00	401,482.00	8.7%
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%
TOTAL, OTHER LOCAL REVENUE			13,574,529.00	14,022,114.00	2,297,069.01	13,976,011.00	(46,103.00)	-0.3%
TOTAL, REVENUES			109,242,706.00	109,690,291.00	17,300,542.03	110,155,719.00	465,428.00	0.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	46,213,707.00	46,184,286.00	12,099,184.67	46,213,707.00	(29,421.00)	-0.1%
Certificated Pupil Support Salaries		1200	4,273,291.00	4,273,191.00	1,161,869.13	4,273,291.00	(100.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,840,492.00	4,817,713.00	1,532,983.94	4,840,492.00	(22,779.00)	-0.5%
Other Certificated Salaries		1900	291,016.00	284,422.00	71,677.74	291,016.00	(6,594.00)	-2.3%
TOTAL, CERTIFICATED SALARIES			55,618,506.00	55,559,612.00	14,865,715.48	55,618,506.00	(58,894.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,564,895.00	4,570,770.00	741,419.60	4,766,017.00	(195,247.00)	-4.3%
Classified Support Salaries		2200	5,108,759.00	5,111,081.00	1,194,865.37	5,108,759.00	2,322.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,608,625.00	1,608,875.00	382,653.98	1,608,625.00	250.00	0.0%
Clerical, Technical and Office Salaries		2400	4,924,128.00	4,933,298.00	1,117,801.21	4,924,128.00	9,170.00	0.2%
Other Classified Salaries		2900	987,999.00	987,799.00	169,030.91	987,999.00	(200.00)	0.0%
TOTAL, CLASSIFIED SALARIES			17,194,406.00	17,211,823.00	3,605,771.07	17,395,528.00	(183,705.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,304,054.00	13,300,882.00	2,503,094.35	13,217,065.00	83,817.00	0.6%
PERS		3201-3202	3,025,286.00	3,027,987.00	618,183.70	3,064,949.00	(36,962.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	1,985,194.00	1,985,940.00	505,343.22	1,993,090.00	(7,150.00)	-0.4%
Health and Welfare Benefits		3401-3402	4,028,183.00	4,027,591.00	687,155.67	4,265,835.00	(238,244.00)	-5.9%
Unemployment Insurance		3501-3502	36,479.00	36,481.00	9,345.72	36,321.00	160.00	0.4%
Workers' Compensation		3601-3602	1,273,640.00	1,273,490.00	462,433.90	1,265,753.00	7,737.00	0.6%
OPEB, Allocated		3701-3702	400,000.00	400,000.00	62,449.52	350,000.00	50,000.00	12.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,526,531.00	1,526,531.00	268,788.72	1,486,531.00	40,000.00	2.6%
TOTAL, EMPLOYEE BENEFITS			25,579,367.00	25,578,902.00	5,116,794.80	25,679,544.00	(100,642.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	653,200.00	626,100.00	142,153.01	653,200.00	(27,100.00)	-4.3%
Books and Other Reference Materials		4200	25,311.00	28,327.00	3,681.84	25,311.00	3,016.00	10.6%
Materials and Supplies		4300	3,333,513.00	4,959,082.00	633,758.02	3,333,513.00	1,625,569.00	32.8%
Noncapitalized Equipment		4400	343,861.00	334,930.00	94,963.70	343,861.00	(8,931.00)	-2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,355,885.00	5,948,439.00	874,556.57	4,355,885.00	1,592,554.00	26.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	624,566.00	624,446.00	112,997.57	624,566.00	(120.00)	0.0%
Dues and Memberships		5300	107,530.00	108,350.00	55,925.88	107,530.00	820.00	0.8%
Insurance		5400-5450	665,500.00	665,500.00	665,209.00	665,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,350,000.00	2,350,000.00	588,731.34	2,350,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	439,000.00	448,195.00	111,024.34	439,000.00	9,195.00	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,798,367.00	7,112,825.00	1,320,196.96	6,941,480.00	171,345.00	2.4%
Communications		5900	475,715.00	470,715.00	121,203.33	475,715.00	(5,000.00)	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,459,678.00	11,779,031.00	2,975,288.42	11,602,791.00	176,240.00	1.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	25,178.17	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	267,440.00	311,596.00	172,868.02	267,440.00	44,156.00	14.2%
Equipment Replacement		6500	0.00	0.00	30,761.53	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			267,440.00	311,596.00	228,807.72	267,440.00	44,156.00	14.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
Payments to County Offices		7142	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,525,000.00	1,525,000.00	0.00	1,525,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(137,500.00)	(137,500.00)	(29,555.76)	(137,500.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(137,500.00)	(137,500.00)	(29,555.76)	(137,500.00)	0.00	0.0%
TOTAL, EXPENDITURES			115,862,782.00	117,776,903.00	27,637,378.30	116,307,194.00	1,469,709.00	1.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	250,000.00	250,000.00	0.00	250,000.00	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	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			271,000.00	271,000.00	0.00	271,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,130,000.00	1,130,000.00	0.00	1,136,246.00	(6,246.00)	-0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,130,000.00	1,130,000.00	0.00	1,136,246.00	(6,246.00)	-0.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(859,000.00)	(859,000.00)	0.00	(865,246.00)	6,246.00	0.7%

Arcadia Unified
Los Angeles County

First Interim
General Fund
Exhibit: Restricted Balance Detail

19 64261 0000000
Form 011

Resource	Description	2019-20 Projected Year Totals
6300	Lottery: Instructional Materials	3,660,971.00
6512	Special Ed: Mental Health Services	112,359.00
7810	Other Restricted State	1,843,488.00
8150	Ongoing & Major Maintenance Account (RM.	12,609,761.00
9010	Other Restricted Local	8,487,391.20
Total, Restricted Balance		<u>26,713,970.20</u>

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,121.79	9,124.59	9,048.40	9,124.59	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,121.79	9,124.59	9,048.40	9,124.59	0.00	0%
5. District Funded County Program ADA						
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	6.03	6.14	6.14	6.14	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.03	6.14	6.14	6.14	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,127.82	9,130.73	9,054.54	9,130.73	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	July									
A. BEGINNING CASH			52,410,301.98	47,076,207.09	43,458,832.52	41,801,950.23	36,788,566.84	34,417,232.05	48,370,206.36	50,675,039.20
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,850,640.00	1,850,640.00	5,067,429.00	3,331,152.00	3,331,152.00	5,067,429.00	3,331,152.00	3,256,563.00
Property Taxes	8020-8079		1,053,873.00	1,205,912.00	16,635.00	0.00	429,017.00	15,247,987.00	4,416,378.00	1,995,343.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		1,760.00	0.00	0.00	178,553.00	138,704.00	(1,855.00)	515,584.00	0.00
Other State Revenue	8300-8599		0.00	124,671.00	453,820.00	241,218.00	(97,063.00)	396,789.00	1,186,272.00	22,319.00
Other Local Revenue	8600-8799		344,853.00	345,718.00	639,674.00	179,792.00	1,764,979.00	1,706,673.00	1,485,759.00	1,234,654.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,251,126.00	3,526,941.00	6,177,558.00	3,930,715.00	5,566,789.00	22,417,023.00	10,935,145.00	6,508,879.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		345,153.00	4,709,633.00	4,763,769.00	4,774,013.00	4,839,020.00	4,757,114.00	4,764,875.00	4,774,277.00
Classified Salaries	2000-2999		3,215.00	868,227.00	1,301,994.00	1,533,666.00	1,605,881.00	1,545,306.00	1,556,415.00	1,562,882.00
Employee Benefits	3000-3999		96,612.00	1,247,201.00	1,725,862.00	1,927,800.00	1,959,410.00	1,947,883.00	1,978,117.00	1,949,104.00
Books and Supplies	4000-4999		98,400.00	281,309.00	141,732.00	229,544.00	103,814.00	129,440.00	173,191.00	484,164.00
Services	5000-5999		1,800,870.00	653,375.00	232,061.00	1,013,658.00	965,349.00	470,359.00	907,285.00	567,539.00
Capital Outlay	6000-6599		0.00	89,661.00	0.00	37,308.00	10,095.00	28,326.00	15,117.00	90,304.00
Other Outgo	7000-7499		0.00	(4,147.00)	(30,177.00)	1,195.00	(19,109.00)	(17,375.00)	8,616.00	(16,972.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,344,250.00	7,845,259.00	8,135,241.00	9,517,184.00	9,464,460.00	8,861,053.00	9,403,616.00	9,411,298.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	8,861,281.05	1,302,294.88	896,252.48	661,480.79	101,135.50	1,357,806.70	181,967.97	450,964.17	(151,560.46)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		8,911,281.05	1,302,294.88	896,252.48	661,480.79	101,135.50	1,357,806.70	181,967.97	450,964.17	(151,560.46)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	12,515,187.96	7,543,265.77	195,309.05	360,680.08	(471,950.11)	(168,529.51)	(215,036.34)	(322,339.67)	(607,897.70)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		12,515,187.96	7,543,265.77	195,309.05	360,680.08	(471,950.11)	(168,529.51)	(215,036.34)	(322,339.67)	(607,897.70)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,603,906.91)	(6,240,970.89)	700,943.43	300,800.71	573,085.61	1,526,336.21	397,004.31	773,303.84	456,337.24
E. NET INCREASE/DECREASE (B - C + D)			(5,334,094.89)	(3,617,374.57)	(1,656,882.29)	(5,013,383.39)	(2,371,334.79)	13,952,974.31	2,304,832.84	(2,446,081.76)
F. ENDING CASH (A + E)			47,076,207.09	43,458,832.52	41,801,950.23	36,788,566.84	34,417,232.05	48,370,206.36	50,675,039.20	48,228,957.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	July								
A. BEGINNING CASH		48,228,957.44	47,064,456.11	51,189,054.94	50,279,576.62				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,705,638.00	3,256,563.00	3,256,563.00	4,705,636.00	0.00	0.00	43,010,557.00	43,010,557.00
Property Taxes	8020-8079	1,981,956.00	8,194,207.00	4,012,057.00	3,397,411.00	0.00	0.00	41,950,776.00	41,950,777.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	146,433.00	92,015.00	71,925.00	0.00	2,165,946.00	0.00	3,309,065.00	3,309,067.00
Other State Revenue	8300-8599	9,004.00	536,869.00	46,899.00	59,211.00	4,929,297.00	0.00	7,909,306.00	7,909,307.00
Other Local Revenue	8600-8799	930,295.00	1,418,136.00	1,588,615.00	1,582,262.00	754,603.00	0.00	13,976,013.00	13,976,011.00
Interfund Transfers In	8910-8929	95,000.00	0.00	0.00	0.00	176,000.00	0.00	271,000.00	271,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,868,326.00	13,497,790.00	8,976,059.00	9,744,520.00	8,025,846.00	0.00	110,426,717.00	110,426,719.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,774,277.00	4,774,277.00	4,774,277.00	4,774,273.00	2,793,548.00	0.00	55,618,506.00	55,618,506.00
Classified Salaries	2000-2999	1,533,303.00	1,593,179.00	1,767,406.00	1,767,406.00	756,649.00	0.00	17,395,529.00	17,395,528.00
Employee Benefits	3000-3999	1,689,562.00	1,723,594.00	1,755,349.00	1,782,586.00	5,896,464.00	0.00	25,679,544.00	25,679,544.00
Books and Supplies	4000-4999	658,774.00	542,314.00	698,116.00	552,456.00	262,631.00	0.00	4,355,885.00	4,355,885.00
Services	5000-5999	428,812.00	686,243.00	1,053,775.00	1,768,488.00	1,054,977.00	0.00	11,602,791.00	11,602,791.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	(3,370.00)	0.00	267,441.00	267,440.00
Other Outgo	7000-7499	40,699.00	(22,760.00)	(18,523.00)	(14,296.00)	1,480,350.00	0.00	1,387,501.00	1,387,500.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	568,123.00	568,123.00	0.00	1,136,246.00	1,136,246.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		9,125,427.00	9,296,847.00	10,030,400.00	11,199,036.00	12,809,372.00	0.00	117,443,443.00	117,443,440.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(52,783.05)	(320,725.55)	(287,935.24)	(1,990,824.28)	(2,983,508.98)	0.00	(835,435.07)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(52,783.05)	(320,725.55)	(287,935.24)	(1,990,824.28)	(2,983,508.98)	0.00	(835,435.07)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(145,382.72)	(244,381.38)	(432,797.92)	(3,301,038.33)	(1,895,717.17)	0.00	294,184.05	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(145,382.72)	(244,381.38)	(432,797.92)	(3,301,038.33)	(1,895,717.17)	0.00	294,184.05	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		92,599.67	(76,344.17)	144,862.68	1,310,214.05	(1,087,791.81)	0.00	(1,129,619.12)	
E. NET INCREASE/DECREASE (B - C + D)		(1,164,501.33)	4,124,598.83	(909,478.32)	(144,301.95)	(5,871,317.81)	0.00	(8,146,345.12)	(7,016,721.00)
F. ENDING CASH (A + E)		47,064,456.11	51,189,054.94	50,279,576.62	50,135,274.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,263,956.86	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	July									
A. BEGINNING CASH			50,135,274.67	44,603,188.15	40,472,549.59	38,050,614.18	32,856,013.54	28,370,815.21	41,664,200.39	41,458,158.63
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,765,462.00	1,765,462.00	4,633,344.00	3,177,833.00	3,177,833.00	4,633,344.00	3,177,833.00	3,726,493.00
Property Taxes	8020-8079		1,075,044.00	1,230,138.00	16,969.00	0.00	459,902.00	14,792,733.00	3,705,879.00	4,095,899.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		1,805.00	0.00	16,582.00	180,425.00	82,757.00	12,212.00	476,674.00	0.00
Other State Revenue	8300-8599		0.00	163,674.00	552,237.00	316,681.00	(565,237.00)	946,869.00	9,838.00	0.00
Other Local Revenue	8600-8799		354,773.00	323,244.00	626,203.00	321,192.00	660,469.00	2,314,242.00	1,256,688.00	1,243,309.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,197,084.00	3,482,518.00	5,845,335.00	3,996,131.00	3,815,724.00	22,699,400.00	8,626,912.00	9,065,701.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		341,349.00	5,022,937.00	5,022,937.00	5,022,937.00	5,022,937.00	5,022,937.00	5,022,937.00	5,022,937.00
Classified Salaries	2000-2999		3,220.00	895,641.00	1,330,049.00	1,562,062.00	1,634,383.00	1,573,719.00	1,584,844.00	1,591,321.00
Employee Benefits	3000-3999		102,142.00	1,404,997.00	1,847,410.00	2,041,372.00	2,089,617.00	2,187,927.00	1,901,030.00	1,830,167.00
Books and Supplies	4000-4999		80,612.00	204,779.00	90,434.00	162,371.00	85,272.00	292,863.00	358,411.00	370,963.00
Services	5000-5999		1,660,784.00	619,313.00	240,104.00	943,591.00	884,063.00	713,825.00	664,897.00	590,843.00
Capital Outlay	6000-6599		0.00	81,491.00	(3,528.00)	31,848.00	6,044.00	23,205.00	10,806.00	28,192.00
Other Outgo	7000-7499		0.00	(4,147.00)	(30,177.00)	1,195.00	(19,109.00)	(23,558.00)	28,393.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,188,107.00	8,225,011.00	8,497,229.00	9,765,376.00	9,703,207.00	9,790,918.00	9,571,318.00	9,434,423.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	8,025,846.00	1,179,515.48	811,754.46	599,116.87	91,600.52	1,229,793.68	164,812.16	408,447.60	(137,271.45)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		8,025,846.00	1,179,515.48	811,754.46	599,116.87	91,600.52	1,229,793.68	164,812.16	408,447.60	(137,271.45)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	12,809,372.00	7,720,579.00	199,900.02	369,158.28	(483,043.84)	(172,490.99)	(220,091.02)	(329,916.64)	(622,187.04)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		12,809,372.00	7,720,579.00	199,900.02	369,158.28	(483,043.84)	(172,490.99)	(220,091.02)	(329,916.64)	(622,187.04)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,783,526.00)	(6,541,063.52)	611,854.44	229,958.59	574,644.36	1,402,284.67	384,903.18	738,364.24	484,915.59
E. NET INCREASE/DECREASE (B - C + D)			(5,532,086.52)	(4,130,638.56)	(2,421,935.41)	(5,194,600.64)	(4,485,198.33)	13,293,385.18	(206,041.76)	116,193.59
F. ENDING CASH (A + E)			44,603,188.15	40,472,549.59	38,050,614.18	32,856,013.54	28,370,815.21	41,664,200.39	41,458,158.63	41,574,352.22
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	July								
A. BEGINNING CASH		41,574,352.22	38,415,197.62	42,999,500.69	42,869,100.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,182,004.00	3,726,493.00	3,726,493.00	5,182,005.00	0.00	0.00	43,874,599.00	43,874,599.00
Property Taxes	8020-8079	55,933.00	8,358,821.00	4,152,827.00	4,849,383.00	0.00	0.00	42,793,528.00	42,793,528.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	150,175.00	94,367.00	73,763.00	0.00	2,162,789.00	0.00	3,251,549.00	3,251,549.00
Other State Revenue	8300-8599	11,821.00	704,825.00	61,571.00	77,735.00	5,351,955.00	0.00	7,631,969.00	7,631,969.00
Other Local Revenue	8600-8799	691,917.00	1,179,292.00	1,620,576.00	1,866,966.00	1,517,138.00	0.00	13,976,009.00	13,976,009.00
Interfund Transfers In	8910-8929	495,000.00	0.00	0.00	0.00	176,000.00	0.00	671,000.00	671,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		6,586,850.00	14,063,798.00	9,635,230.00	11,976,089.00	9,207,882.00	0.00	112,198,654.00	112,198,654.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,022,937.00	5,022,937.00	5,022,937.00	5,083,261.00	0.00	0.00	55,653,980.00	55,653,980.00
Classified Salaries	2000-2999	1,561,697.00	1,621,662.00	1,796,145.00	1,796,142.00	757,763.00	0.00	17,708,648.00	17,708,648.00
Employee Benefits	3000-3999	1,832,631.00	1,862,450.00	1,894,903.00	1,936,764.00	6,016,883.00	0.00	26,948,293.00	26,948,293.00
Books and Supplies	4000-4999	513,647.00	320,889.00	274,644.00	412,830.00	118,298.00	0.00	3,286,013.00	3,286,013.00
Services	5000-5999	878,915.00	648,896.00	979,699.00	1,622,982.00	672,128.00	0.00	11,120,040.00	11,120,040.00
Capital Outlay	6000-6599	(3,528.00)	(3,528.00)	(1,992.00)	(3,530.00)	49,304.00	0.00	214,784.00	214,784.00
Other Outgo	7000-7499	40,699.00	(34,173.00)	(18,523.00)	1,446,900.00	1.00	0.00	1,387,501.00	1,387,501.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	568,123.00	568,123.00	0.00	1,136,246.00	1,136,246.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		9,846,998.00	9,439,133.00	9,947,813.00	12,863,472.00	8,182,500.00	0.00	117,455,505.00	117,455,505.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(47,806.71)	(290,487.78)	(260,788.91)	(1,803,130.83)	0.00	0.00	1,945,555.09	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(47,806.71)	(290,487.78)	(260,788.91)	(1,803,130.83)	0.00	0.00	1,945,555.09	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(148,800.11)	(250,125.85)	(442,971.34)	(3,378,633.08)	0.00	0.00	2,241,377.39	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(148,800.11)	(250,125.85)	(442,971.34)	(3,378,633.08)	0.00	0.00	2,241,377.39	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		100,993.40	(40,361.93)	182,182.43	1,575,502.25	0.00	0.00	(295,822.30)	
E. NET INCREASE/DECREASE (B - C + D)		(3,159,154.60)	4,584,303.07	(130,400.57)	688,119.25	1,025,382.00	0.00	(5,552,673.30)	(5,256,851.00)
F. ENDING CASH (A + E)		38,415,197.62	42,999,500.69	42,869,100.12	43,557,219.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,582,601.37	

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,961,334.00	2.01%	86,668,128.00	2.89%	89,170,457.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,300,450.00	0.00%	2,300,450.00	0.00%	2,300,450.00
4. Other Local Revenues	8600-8799	1,610,668.00	0.00%	1,610,668.00	0.00%	1,610,668.00
5. Other Financing Sources						
a. Transfers In	8900-8929	271,000.00	147.60%	671,000.00	0.00%	671,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(13,685,363.00)	0.00%	(13,684,959.00)	0.44%	(13,744,637.00)
6. Total (Sum lines A1 thru A5c)		75,458,089.00	2.79%	77,565,287.00	3.15%	80,007,938.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,008,681.00		43,835,181.00
b. Step & Column Adjustment				792,156.00		789,033.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(965,656.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,008,681.00	-0.39%	43,835,181.00	1.80%	44,624,214.00
2. Classified Salaries						
a. Base Salaries				10,357,104.00		10,543,532.00
b. Step & Column Adjustment				186,428.00		189,784.00
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	10,357,104.00	1.80%	10,543,532.00	1.80%	10,733,316.00
3. Employee Benefits	3000-3999	15,832,790.00	5.65%	16,727,282.00	0.55%	16,818,809.00
4. Books and Supplies	4000-4999	3,456,652.00	-30.27%	2,410,352.00	2.80%	2,477,842.00
5. Services and Other Operating Expenditures	5000-5999	8,459,936.00	-7.04%	7,864,334.00	2.80%	8,084,535.00
6. Capital Outlay	6000-6999	122,286.00	-43.06%	69,631.00	0.00%	69,631.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	0.00%	75,000.00	0.00%	75,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(514,174.00)	0.00%	(514,174.00)	0.00%	(514,174.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,136,246.00	0.00%	1,136,246.00	0.00%	1,136,246.00
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)		82,934,521.00	-0.95%	82,147,384.00	1.65%	83,505,419.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,476,432.00)		(4,582,097.00)		(3,497,481.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,154,216.29		14,677,784.29		10,095,687.29
2. Ending Fund Balance (Sum lines C and D1)		14,677,784.29		10,095,687.29		6,598,206.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,700.00		55,700.00		55,700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,098,780.29		6,517,087.29		2,959,927.29
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,523,304.00		3,522,900.00		3,582,579.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,677,784.29		10,095,687.29		6,598,206.29

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,523,304.00		3,522,900.00		3,582,579.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,523,304.00		3,522,900.00		3,582,579.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: The expenditure adjustment includes one-time Certificated positions in 2019-20 which will not be carried over in the following year.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,309,067.00	-1.74%	3,251,549.00	0.00%	3,251,549.00
3. Other State Revenues	8300-8599	5,608,857.00	-4.94%	5,331,519.00	0.00%	5,331,519.00
4. Other Local Revenues	8600-8799	12,365,343.00	0.00%	12,365,343.00	0.00%	12,365,343.00
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	13,685,363.00	0.00%	13,684,959.00	0.44%	13,744,637.00
6. Total (Sum lines A1 thru A5c)		34,968,630.00	-0.96%	34,633,370.00	0.17%	34,693,048.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,609,825.00		11,818,802.00
b. Step & Column Adjustment				208,977.00		212,738.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,609,825.00	1.80%	11,818,802.00	1.80%	12,031,540.00
2. Classified Salaries						
a. Base Salaries				7,038,424.00		7,165,116.00
b. Step & Column Adjustment				126,692.00		128,972.00
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	7,038,424.00	1.80%	7,165,116.00	1.80%	7,294,088.00
3. Employee Benefits	3000-3999	9,846,754.00	3.80%	10,221,012.00	1.15%	10,338,093.00
4. Books and Supplies	4000-4999	899,233.00	-3.40%	868,692.00	9.42%	950,533.00
5. Services and Other Operating Expenditures	5000-5999	3,142,855.00	3.00%	3,237,141.00	2.80%	3,327,781.00
6. Capital Outlay	6000-6999	145,154.00	0.00%	145,154.00	0.00%	145,154.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,450,000.00	0.00%	1,450,000.00	0.00%	1,450,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	376,674.00	0.00%	376,674.00	0.00%	376,674.00
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)		34,508,919.00	2.24%	35,282,591.00	1.79%	35,913,863.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		459,711.00		(649,221.00)		(1,220,815.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,254,259.20		26,713,970.20		26,064,749.20
2. Ending Fund Balance (Sum lines C and D1)		26,713,970.20		26,064,749.20		24,843,934.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	26,713,970.20		26,064,749.20		24,843,934.20
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		26,713,970.20		26,064,749.20		24,843,934.20

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

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,961,334.00	2.01%	86,668,128.00	2.89%	89,170,457.00
2. Federal Revenues	8100-8299	3,309,067.00	-1.74%	3,251,549.00	0.00%	3,251,549.00
3. Other State Revenues	8300-8599	7,909,307.00	-3.51%	7,631,969.00	0.00%	7,631,969.00
4. Other Local Revenues	8600-8799	13,976,011.00	0.00%	13,976,011.00	0.00%	13,976,011.00
5. Other Financing Sources						
a. Transfers In	8900-8929	271,000.00	147.60%	671,000.00	0.00%	671,000.00
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)		110,426,719.00	1.60%	112,198,657.00	2.23%	114,700,986.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,618,506.00		55,653,983.00
b. Step & Column Adjustment				1,001,133.00		1,001,771.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(965,656.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,618,506.00	0.06%	55,653,983.00	1.80%	56,655,754.00
2. Classified Salaries						
a. Base Salaries				17,395,528.00		17,708,648.00
b. Step & Column Adjustment				313,120.00		318,756.00
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	17,395,528.00	1.80%	17,708,648.00	1.80%	18,027,404.00
3. Employee Benefits	3000-3999	25,679,544.00	4.94%	26,948,294.00	0.77%	27,156,902.00
4. Books and Supplies	4000-4999	4,355,885.00	-24.72%	3,279,044.00	4.55%	3,428,375.00
5. Services and Other Operating Expenditures	5000-5999	11,602,791.00	-4.32%	11,101,475.00	2.80%	11,412,316.00
6. Capital Outlay	6000-6999	267,440.00	-19.69%	214,785.00	0.00%	214,785.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,525,000.00	0.00%	1,525,000.00	0.00%	1,525,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(137,500.00)	0.00%	(137,500.00)	0.00%	(137,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,136,246.00	0.00%	1,136,246.00	0.00%	1,136,246.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		117,443,440.00	-0.01%	117,429,975.00	1.69%	119,419,282.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,016,721.00)		(5,231,318.00)		(4,718,296.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,408,475.49		41,391,754.49		36,160,436.49
2. Ending Fund Balance (Sum lines C and D1)		41,391,754.49		36,160,436.49		31,442,140.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,700.00		55,700.00		55,700.00
b. Restricted	9740	26,713,970.20		26,064,749.20		24,843,934.20
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,098,780.29		6,517,087.29		2,959,927.29
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,523,304.00		3,522,900.00		3,582,579.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,391,754.49		36,160,436.49		31,442,140.49

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,523,304.00		3,522,900.00		3,582,579.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,523,304.00		3,522,900.00		3,582,579.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,048.40		9,037.10		9,061.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		117,443,440.00		117,429,975.00		119,419,282.00
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)		117,443,440.00		117,429,975.00		119,419,282.00
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)		3,523,303.20		3,522,899.25		3,582,578.46
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)		3,523,303.20		3,522,899.25		3,582,578.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(137,500.00)				
Other Sources/Uses Detail					271,000.00	1,136,246.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	137,500.00	0.00				
Other Sources/Uses Detail					6,246.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,130,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	21,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	137,500.00	(137,500.00)	1,407,246.00	1,407,246.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	9,122.00	9,124.59		
Charter School		0.00		
Total ADA	9,122.00	9,124.59	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	9,079.02	9,048.40		
Charter School				
Total ADA	9,079.02	9,048.40	-0.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	9,092.45	9,061.50		
Charter School				
Total ADA	9,092.45	9,061.50	-0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT 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	9,287	9,255		
Charter School				
Total Enrollment	9,287	9,255	-0.3%	Met
1st Subsequent Year (2020-21)				
District Regular	9,272	9,240		
Charter School				
Total Enrollment	9,272	9,240	-0.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	9,297	9,265		
Charter School				
Total Enrollment	9,297	9,265	-0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	9,287	9,525	
Charter School			
Total ADA/Enrollment	9,287	9,525	97.5%
Second Prior Year (2017-18)			
District Regular	9,203	9,460	
Charter School			
Total ADA/Enrollment	9,203	9,460	97.3%
First Prior Year (2018-19)			
District Regular	9,125	9,357	
Charter School	0		
Total ADA/Enrollment	9,125	9,357	97.5%
Historical Average Ratio:			97.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.9%

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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	9,048	9,255		
Charter School	0			
Total ADA/Enrollment	9,048	9,255	97.8%	Met
1st Subsequent Year (2020-21)				
District Regular	9,037	9,240		
Charter School				
Total ADA/Enrollment	9,037	9,240	97.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	9,062	9,265		
Charter School				
Total ADA/Enrollment	9,062	9,265	97.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	84,963,371.00	84,962,283.00	0.0%	Met
1st Subsequent Year (2020-21)	86,984,930.00	86,668,128.00	-0.4%	Met
2nd Subsequent Year (2021-22)	89,500,835.00	89,170,457.00	-0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	61,507,886.37	68,428,573.22	89.9%
Second Prior Year (2017-18)	64,131,925.23	71,992,386.90	89.1%
First Prior Year (2018-19)	67,961,376.12	76,969,614.91	88.3%
	Historical Average Ratio:		89.1%

	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):	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	70,198,575.00	81,798,275.00	85.8%	Not Met
1st Subsequent Year (2020-21)	71,105,995.00	81,011,138.00	87.8%	Met
2nd Subsequent Year (2021-22)	72,176,339.00	82,769,173.00	87.2%	Met

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

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

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

Explanation:
(required if NOT met)

Current year standard was not met due to the carryover balance projected in supplies (\$1.1m) which inflated the current year total expenditures.

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	3,309,067.00	3,309,067.00	0.0%	No
1st Subsequent Year (2020-21)	3,251,549.00	3,251,549.00	0.0%	No
2nd Subsequent Year (2021-22)	3,251,549.00	3,251,549.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	7,395,739.00	7,909,307.00	6.9%	Yes
1st Subsequent Year (2020-21)	7,118,401.00	7,631,969.00	7.2%	Yes
2nd Subsequent Year (2021-22)	7,118,401.00	7,631,969.00	7.2%	Yes

Explanation:
(required if Yes)

1st Interim projection reflects the addition of the Special Education Early Intervention Preschool Grant entitlement of \$513,568.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	13,574,529.00	13,976,011.00	3.0%	No
1st Subsequent Year (2020-21)	13,574,529.00	13,976,011.00	3.0%	No
2nd Subsequent Year (2021-22)	13,574,529.00	13,976,011.00	3.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	4,355,885.00	4,355,885.00	0.0%	No
1st Subsequent Year (2020-21)	3,286,013.00	3,279,044.00	-0.2%	No
2nd Subsequent Year (2021-22)	3,443,754.00	3,428,375.00	-0.4%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	11,459,678.00	11,602,791.00	1.2%	No
1st Subsequent Year (2020-21)	11,163,391.00	11,101,475.00	-0.6%	No
2nd Subsequent Year (2021-22)	11,503,874.00	11,812,316.00	2.7%	No

Explanation:
(required if Yes)

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	24,279,335.00	25,194,385.00	3.8%	Met
1st Subsequent Year (2020-21)	23,944,479.00	24,859,529.00	3.8%	Met
2nd Subsequent Year (2021-22)	23,944,479.00	24,859,529.00	3.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	15,815,563.00	15,958,676.00	0.9%	Met
1st Subsequent Year (2020-21)	14,449,404.00	14,380,519.00	-0.5%	Met
2nd Subsequent Year (2021-22)	14,947,628.00	15,240,691.00	2.0%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

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

Explanation:

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

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	3,523,304.00	3,523,304.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,509,784.00	

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

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

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

8. CRITERION: Deficit Spending

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

¹Available 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.

²A 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)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(7,476,432.00)	82,934,521.00	9.0%	Not Met
1st Subsequent Year (2020-21)	(4,582,097.00)	82,147,384.00	5.6%	Not Met
2nd Subsequent Year (2021-22)	(3,909,481.00)	83,905,419.00	4.7%	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)

Deficit spending is primarily attributed to the increasing cost of STRS/PERS in addition to the conservative projection methods applied.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	41,391,754.49	Met
1st Subsequent Year (2020-21)	36,160,436.49	Met
2nd Subsequent Year (2021-22)	31,042,140.49	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2019-20)	50,135,274.67	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	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

¹ 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.

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

³ 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.)	9,048	9,037	9,062
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	117,443,440.00	117,429,975.00	119,819,282.00
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)	117,443,440.00	117,429,975.00	119,819,282.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,523,303.20	3,522,899.25	3,594,578.46
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)	3,523,303.20	3,522,899.25	3,594,578.46

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,523,304.00	3,522,900.00	3,594,579.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,523,304.00	3,522,900.00	3,594,579.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,523,303.20	3,522,899.25	3,594,578.46
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 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)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(13,789,453.00)	(13,845,904.00)	0.4%	56,451.00	Met
1st Subsequent Year (2020-21)	(13,718,964.00)	(13,845,500.00)	0.9%	126,536.00	Met
2nd Subsequent Year (2021-22)	(13,775,326.00)	(13,917,178.00)	1.0%	141,852.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	271,000.00	271,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	671,000.00	671,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	671,000.00	671,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,130,000.00	1,136,246.00	0.6%	6,246.00	Met
1st Subsequent Year (2020-21)	1,130,000.00	1,136,246.00	0.6%	6,246.00	Met
2nd Subsequent Year (2021-22)	1,130,000.00	1,136,246.00	0.6%	6,246.00	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. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. 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)

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)

Increase in annual payments will be funded through the existing cash balance tied to the General Obligation Bonds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
15,509,646.00	16,446,842.00
0.00	0.00
15,509,646.00	16,446,842.00

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

Actuarial	Actuarial
Oct 10, 2018	Jun 30, 2019

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,385,924.00	1,433,992.00
1,385,924.00	1,433,992.00
1,385,924.00	1,433,992.00

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

400,000.00	350,000.00
400,000.00	350,000.00
400,000.00	350,000.00

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

427,316.00	427,316.00
514,261.00	514,261.00
534,127.00	534,127.00

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

52	47
52	47
52	47

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)
- b. Amount contributed (funded) 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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	469.1	467.6	467.6	467.6

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

528,000

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
3,600,000	3,600,000	3,600,000
6.0%	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?

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.8%	1.8%	1.8%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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	276.9	277.7	277.7	277.7

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

171,000

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,600,000	1,600,000	1,600,000
6.0%	0.0%	0.0%

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.8%	1.8%	1.8%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	67.9	68.5	68.5	68.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
400,000	400,000	400,000
6.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.8%	1.8%	1.8%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
0.0%	3.0%	3.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
