

Attachment A

La Canada Unified School District 2019-20 Second Interim 2nd Read General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20	2020-21	2021-22
	Audited Actuals	Audited Actuals	Unaudited Actuals	Unaudited Actuals	Budget	First Interim	Second Interim	Projected Budget	Projected Budget
Revenues									
LCFF Revenue	29,522,148	31,471,218	32,259,340	34,848,263	35,658,762	35,649,099	35,488,101	36,315,354	37,274,729
Federal Revenue	892,201	901,419	882,420	905,833	932,400	949,589	952,485	925,338	925,338
Other State Revenue	5,631,837	4,715,681	4,524,944	4,823,705	3,367,966	3,439,480	3,720,059	3,640,663	3,873,379
Local Revenue	8,568,347	8,593,795	8,752,530	8,971,696	8,355,999	8,823,426	8,819,071	8,490,315	6,009,460
Total Revenues	44,614,533	45,682,113	46,419,234	49,549,497	48,315,127	48,861,594	48,979,716	49,371,670	48,082,906
Expenditures									
Certificated Salaries	20,014,493	19,963,732	20,295,301	21,102,901	21,523,989	22,025,612	21,869,200	21,658,648	19,981,675
Classified Salaries	7,414,549	7,737,536	7,952,732	8,186,739	8,506,192	8,739,448	8,864,090	8,878,638	8,408,030
Employee Benefits	7,894,906	7,980,582	8,534,513	9,310,161	9,592,813	10,013,589	9,992,949	10,643,344	10,848,926
Books & Supplies	1,821,465	2,143,249	2,335,555	1,886,851	2,682,272	2,633,138	2,733,612	2,673,109	2,213,206
Contracted Services	5,468,813	5,666,937	5,787,263	6,472,321	6,742,837	7,006,965	7,521,673	7,031,848	7,042,869
Capital Outlay	74,349	289,126	256,906	641,285	70,000	167,589	156,158	50,000	50,000
Other Outgo	15,000	17,127	18,209	(44,557)	0	0	0	0	0
Direct Support / Indirect Support	(40,240)	(37,128)	(40,862)	(44,557)	(43,000)	(46,194)	(46,720)	(46,720)	(46,720)
Total Expenditures	42,663,334	43,761,161	45,139,617	47,555,701	49,055,103	50,540,147	51,090,962	50,888,867	48,497,986
Difference	1,951,199	1,920,952	1,279,617	1,993,796	(739,976)	(1,678,553)	(2,111,246)	(1,517,197)	(415,080)
Other Financing Sources/Uses									
Interfund Transfers In	14,388	20,076	0	0	20,000	20,000	20,000	20,000	20,000
Interfund Transfers Out Fund 14	(1,647,127)	(614,493)	(335,000)	(335,000)	(335,000)	(335,000)	(250,000)	(250,000)	(250,000)
Interfund Transfers Out Fund 20			(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Contributions From Unrestricted Funds	0	0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(1,632,739)	(594,417)	(460,000)	(460,000)	(440,000)	(440,000)	(355,000)	(355,000)	(355,000)
Net Increase (Decrease) in Fund Balance	318,460	1,326,535	819,617	1,533,796	(1,179,976)	(2,118,553)	(2,466,246)	(1,872,197)	(770,080)
Beginning Balance	5,356,299	5,674,760	7,001,294	7,820,914	9,354,710	9,354,710	9,354,710	6,888,464	5,016,267
Net Increase/Decrease in Fund Balance	318,460	1,326,535	819,617	1,533,796	(1,179,976)	(2,118,553)	(2,466,246)	(1,872,197)	(770,080)
Ending Fund Balance	5,674,760	7,001,294	7,820,911	9,354,710	8,174,734	7,236,157	6,888,464	5,016,267	4,246,187
Components of Ending Fund Balance									
Revolving Cash	6,000	6,030	6,030	8,500	8,500	8,500	8,500	8,500	8,500
Stores/Prepays	154,948	60,175	11,231	7,500	7,500	7,500	7,500	7,500	7,500
Committed Funds - PERS/STRS	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Legally Restricted	463,013	431,410	761,639	296,097	158,689	274,781	218,765	0	0
Assigned Funds - LCFF Gap	0	0	0	0	0	0	0	0	0
Assigned Funds - Donations	0	324,788	274,047	0	0	0	0	0	0
Assigned Funds - Textbooks	494,585	1,011,519	784,027	687,806	514,890	944,608	944,608	581,320	666,320
Assigned Funds - CTE Grant	0	391,480	0	0	0	0	0	0	0
Assigned Funds - 18/19 one-time \$				158,804	158,804	158,804	158,804	158,804	158,804
Economic Uncertainties	4,086,214	4,285,892	5,493,937	7,706,003	6,836,351	5,352,684	5,061,007	3,770,863	2,915,783
Undesignated	0	0	0	0	0	0	0	0	0
Total Components of Ending Fund Balance	5,674,760	7,001,295	7,820,911	9,354,710	8,174,734	7,236,157	6,888,464	5,016,267	4,246,187
Reserve at 3.5%	OK	OK	OK	OK	OK	OK	OK	OK	OK
3.50%	1,550,363	1,552,445	1,595,987	1,680,550	1,732,329	1,784,305	1,800,609	1,793,535	1,709,855
3.00%	1,328,882	1,330,667	1,367,989	1,440,471	1,484,853	1,529,404	1,543,379	1,537,316	1,465,590

Attachment B

CBEDS to P2 ADA Projections

	A	B	C	D (C-B)	E (C-A)	F (C/A)
	CBEDS	P1 ADA	P2 ADA		Difference	%Difference
2019-20	4125	4044	4033 est	-11	-92	0.9777 est.
2018-19	4126	4041	4043	2	-83	0.9799
2017-18	4163	4086	4056	-30	-107	0.9743
2016-17	4130	4060	4042	-18	-88	0.9787
2015-16	4092	4007	3989	-18	-103	0.9748
2014-15	4048	3991	3963	-28	-85	0.9791
2013-14	4043	3960	3957	-3	-86	0.9787
			Average:	-15.74	-92	0.9776

2019-20	4125	4033	0.9776	(under review)
seniors out	-333			
others in	104			
TK/K in	252			
2020-21	4148	4055	0.9776	(under review)
seniors out	-323			
others in	71			
TK/K in	252			
2021-2022	4148	4055	0.9776	(under review)
seniors out	-354			
others in	102			
TK/K in	252			
2022-23	4148	4055	0.9776	(under review)

* includes NPS

seniors out per Enrollment report Sept 2018
NPS per CDE Report Oct.2018

Projections	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
ADA	4042	4056	4043	4033	4055	4055
Increase/Decline from Prior Yr		14	-13	-10	22	0
Funded ADA (greater of current or previous year)		4056	4056	4043	4055	4055

Attachment C

	2018-19	2019-20	2020-21	2021-22	2022-23
COLA	2.71%	3.26%	2.29%	2.71%	2.82%
Enrollment	4126	4125	4148	4148	4148
ADA to Enrollment factor est.*	97.99%	97.77%	97.76%	97.76%	97.76%
Governing Board/Other Elections	\$0	\$60,000	\$60,000	\$0	\$60,000
Employee Salary Compensation					
Classified	1.25%	2.50%	TBD	TBD	TBD
Certificated	2.75%	2.50%	TBD	TBD	TBD
Increases in salary costs					
Step and Column Increase Estimated	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert
Salary Costs Only/Benefits not included	\$355,167	\$376,670	\$385,448	\$379,026	\$379,026
	1.25% Class	1.25% Class	1.25% Class	1.25% Class	1.25% Class
	\$99,409	\$106,327	\$109,243	\$110,983	\$110,983
STRS Employer rate projection estimate*	16.28%	17.10%	18.40%	18.10%	18.10%
increase over previous year	\$360,647	\$75,662	\$281,562	(\$59,945)	\$0
increase from 14-15 contribution	\$1,718,780	\$1,794,442	\$2,076,004	\$2,016,059	\$2,016,059
PERS Employer rate projection estimate*	18.06%	19.72%	22.80%	24.90%	25.90%
increase over previous year	\$205,002	\$244,894	\$273,373	\$176,569	\$95,000
increase from 14-15 contribution	\$590,181	\$835,075	\$1,108,448	\$1,511,539	\$1,606,539
Cost of 1% increase (salary and benefits)*					
Certificated	\$ 244,585	\$258,286	\$275,026 est.	TBD	TBD
Classified	\$ 102,099	\$112,281	\$119,503 est.	TBD	TBD
H & W Increase	3.71%	3.26%	2.29%	2.71%	2.82%
Supplemental Grant*	\$551,340	\$602,239	\$562,232	\$553,260	\$553,260
Technology infrastructure/equipment/support	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Routine Restricted Maintenance Contribution	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Increase (under review)	2.00%	3.00%	3.00%	3.00%	3.00%
	\$0	\$0	\$37,876	\$37,876	\$37,876
Unrestricted Capital Outlay*	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Special Education Increase Contribution (under review)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
GASB 45 (Post employment benefits cont.- Fund 20.0)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Reserve level	3.50%	3.50%	3.50%	3.50%	3.50%
Projected Lease Income (under review)*	\$2,104,143	\$2,102,726	\$2,165,808	\$2,230,782	\$2,297,705
Fund 17 Lease Interruption Contingency	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000
Mandated Block Grant	\$165,000	\$170,207	\$176,032	\$180,971	\$186,695
One Time Prior Year Mandate*	\$747,408	\$0	\$0	\$0	\$0
Parcel Tax Revenue	\$2,582,100	\$2,582,100	\$2,492,100	\$0	\$0
Educational Foundation Revenue*	\$2.23 M	\$1.95 M	\$1.75 M est	\$1.75 M est	\$1.75 M est
Transfer to Fund 40 (planned capital projects)	\$0	\$0	\$0	\$0	\$0
Deferred Maintenance Contribution (includes LCFF)	\$335,000	\$335,000	\$250,000	\$250,000	\$250,000
Lottery per ADA	\$151.00	\$153.00	\$153.00	\$153.00	\$153.00
Lottery Proposition 20 per ADA	\$53.00	\$54.00	\$54.00	\$54.00	\$54.00

SSC School District and Charter School Financial Projection Dartboard 2020-21 Governor's Proposed State Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2020-21 Governor's State Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADESPAN FACTORS				
Entitlement Factors Per ADA*	K-3	4-6	7-8	9-12
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
COLA at 2.29%	\$176	\$179	\$184	\$214
2020-21 Base Grants	\$7,878	\$7,997	\$8,234	\$9,543
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$819	—	—	\$248
2020-21 Adjusted Base Grants	\$8,697	\$7,997	\$8,234	\$9,791
Supplemental Grants (% Adj. Base)	20%			
Concentration Grants (% Adj. Base)	50%			
Concentration Grant Threshold	55%			

*Average daily attendance (ADA)

PLANNING FACTORS						
Factors		2019–20	2020–21	2021–22	2022–23	2023–24
Statutory COLA ¹		3.26%	2.29%	2.71%	2.82%	2.60%
California CPI		3.09%	2.99%	2.89%	2.69%	2.73%
California Lottery	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.92	\$33.81	\$34.76	\$35.74
	Grades 9–12 per ADA	\$61.94	\$63.36	\$65.08	\$66.92	\$68.81
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.25	\$17.72	\$18.22	\$18.73
	Grades 9–12 per ADA	\$46.87	\$47.94	\$49.24	\$50.63	\$52.06
One-Time Discretionary Funds per ADA		–	–	–	–	–
Interest Rate for Ten-Year Treasuries		2.07%	2.25%	2.51%	2.50%	2.60%
CalSTRS Employer Rate ²		17.10%	18.40%	18.10%	18.10%	18.10%
CalPERS Employer Rate ³		19.721%	22.80%	24.90%	25.90%	26.60%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000	0 to 300
The greater of 4% or \$69,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to LCFF, Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

²California State Teachers' Retirement System (CalSTRS) rates in 2019-20 and 2020-21 are final. Rates in the following years are subject to change based on determination by the CalSTRS Board.

³California Public Employees' Retirement System (CalPERS) rate in 2019-20 is final. Rates in the following years are subject to change based on determination by the CalPERS Board.

Attachment E

OTHER FUNDS – Balances as of 1/31/2020

Each fund is budgeted separately in the State's SACS Financial Report. The following is a very brief statement on each fund and the estimated cash balance as of January 31, 2020.

13.0 Cafeteria Fund – This fund is for federal, state, and local resources that operate the food service program. Cash balance - \$94,883.

14.0 Deferred Maintenance Fund – This fund is used to account for revenues that are restricted or committed for deferred maintenance purposes. The fund no longer receives State revenue however the district will do an inter fund transfer of \$250,000 each year.

17.1 Special Reserve Fund Lease Interruption – This fund is primarily to provide for the accumulation of general fund moneys for general operating purposes other than capital outlay. The district uses this fund in the event a long-term lease is interrupted. Cash balance - \$1,839,692.

20.0 Special Reserve for Postemployment Benefits – This fund is used to account for future cost of postemployment benefits, GASB 45 Cash balance \$1,067,705.

21.1 Building Fund – These funds are primarily for the expenditure of local bond funds. All previous bond funds have been expended. Cash balance \$20,175,763.

25.0 Capital Facilities Fund – Developer Fees. Cash balance \$1,159,480.

40.0 through 40.4 Special Reserve Fund for Capital Outlay Projects – These funds are used for the accumulation of general fund moneys for capital outlay purposes.

40.0 Facilities - Cash balance \$565,236.

40.1 Stadium Field – Cash balance \$123,062.

40.2 Sewer Connect – Cash balance \$13,846.

40.3 Field Agreement – Cash balance \$123,291.

40.4 Field Replacement – Cash balance \$103,654.

Attachment F

La Canada Unified School District
2019-2020 Second Interim - Other Funds

OTHER FUNDS

Budget 2019-2020

	CAFETERIA (13)	DEFERRED MAINTENANCE (14)	LEASE INTERRUPTION (17.1)	GASB 45 (20)	BOND (21.1)	DEV FEE (25.0)	FACILITIES (40.0)	STADIUM FIELD (40.1)	SEWER CONNECTION (40.2)	Field Acquisition Fund (40.3)	Field Replacement Fund (40.4)	SPECIAL RESERVE TOTAL (40)	SUMMARY (All Funds)
REVENUE	906,033	2,718	20,000	19,000	584,692	262,282	300,111	2,506	6,718	31,715	2,498	343,548	48,628,565
EXPENDITURES	963,279	244,933	0	0	21,229,981	12,216	312,651	0	302,796	0	31,316	646,763	70,226,773
DIFFERENCE	-57,246	-242,215	20,000	19,000	-20,645,289	250,066	-12,540	2,506	-296,078	31,715	-28,818	-303,215	-21,598,208
Transfer Out Fund 14	0	0	0	0	0	0	0	0	0	0	0	0	-335,000
Transfer Out Fund 20	0	0	0	0	0	0	0	0	0	0	0	0	-125,000
Transfer Out Fund 40	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Out Fund 13	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In Fund 17	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In/Out	40,000	250,000	-20,000	125,000	0	0	-40,000	0	0	0	0	-40,000	355,000
Cont to Rest Maint	0	0	0	0	0	0	0	0	0	0	0	0	0
Cont to Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0
FUND CHANGE	-17,246	7,785	0	144,000	-20,645,289	250,066	-52,540	2,506	-296,078	31,715	-28,818	-343,215	-21,883,207
BEG. BAL, 7/1	23,493	136,115	1,825,000	1,059,174	25,499,202	1,044,024	426,549	122,079	308,198	101,418	102,826	1,061,070	37,649,372
END. BAL, 6/30	6,247	143,900	1,825,000	1,203,174	4,853,913	1,294,090	374,009	124,585	12,120	133,133	74,008	717,855	15,966,164
Revolving Cash	400	0	0	0	0	0	0	0	0	0	0	0	8,900
Stores/Prepays	0	0	0	0	0	0	0	0	0	0	0	0	7,500
Legally Restricted	0	0	0	0	0	0	0	0	0	0	0	0	298,013
Committed Funds Capital Reserve	0	0	1,500,000	0	0	0	0	0	0	0	0	0	1,500,000
Committed Funds PERS/STRS	0	143,900	325,000	1,203,174	4,853,913	1,294,090	374,009	124,585	12,120	133,133	74,008	717,855	490,000
Assigned Funds	0	0	0	0	0	0	0	0	0	0	0	0	8,537,932
Assigned Funds/Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds/Textbooks	5,847	0	0	0	0	0	0	0	0	0	0	0	527,206
Economic Uncertainty	0	0	0	0	0	0	0	0	0	0	0	0	4,596,613
Undesignated	0	0	0	0	0	0	0	0	0	0	0	0	0
Unappropriated	0	0	0	0	0	0	0	0	0	0	0	0	0

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: March 10, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Mark Evans

Telephone: 818-952-8380

Title: Assoc. Supt. of Bus. and Admin. Services

E-mail: Mevans@lcsd.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 first interim.	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 first interim.	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 first interim.	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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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	
S8	Labor Agreement Budget Revisions	• 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	

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	4,061.51	4,033.00		
Charter School	0.00	0.00		
Total ADA	4,061.51	4,033.00	-0.7%	Met
1st Subsequent Year (2020-21)				
District Regular	4,062.00	4,055.00		
Charter School				
Total ADA	4,062.00	4,055.00	-0.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	4,062.00	4,055.00		
Charter School				
Total ADA	4,062.00	4,055.00	-0.2%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	4,150	4,125		
Charter School				
Total Enrollment	4,150	4,125	-0.6%	Met
1st Subsequent Year (2020-21)				
District Regular	4,160	4,148		
Charter School				
Total Enrollment	4,160	4,148	-0.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	4,160	4,148		
Charter School				
Total Enrollment	4,160	4,148	-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 first interim projections 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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	4,042	4,132	
Charter School			
Total ADA/Enrollment	4,042	4,132	97.8%
Second Prior Year (2017-18)			
District Regular	4,056	4,167	
Charter School			
Total ADA/Enrollment	4,056	4,167	97.3%
First Prior Year (2018-19)			
District Regular	4,043	4,157	
Charter School	0		
Total ADA/Enrollment	4,043	4,157	97.3%
Historical Average Ratio:			97.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	4,033	4,125		
Charter School	0			
Total ADA/Enrollment	4,033	4,125	97.8%	Met
1st Subsequent Year (2020-21)				
District Regular	4,055	4,148		
Charter School				
Total ADA/Enrollment	4,055	4,148	97.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	4,055	4,148		
Charter School				
Total ADA/Enrollment	4,055	4,148	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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2019-20)	35,649,099.00	35,488,101.00	-0.5%	Met
1st Subsequent Year (2020-21)	36,674,942.00	36,315,354.00	-1.0%	Met
2nd Subsequent Year (2021-22)	37,698,524.00	37,274,729.00	-1.1%	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 first interim projections 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)	29,084,155.92	33,833,721.79	86.0%
Second Prior Year (2017-18)	30,124,104.74	35,455,824.87	85.0%
First Prior Year (2018-19)	31,578,869.49	36,969,955.92	85.4%
	Historical Average Ratio:		85.5%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	32,998,790.00	40,059,666.69	82.4%	Not Met
1st Subsequent Year (2020-21)	33,269,954.00	40,013,945.00	83.1%	Met
2nd Subsequent Year (2021-22)	31,166,543.00	37,452,231.00	83.2%	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)

Increases in expenditures for services has resulted in the salaries and benefits being a slightly smaller percentage of unrestricted funds.

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	949,589.00	952,485.00	0.3%	No
1st Subsequent Year (2020-21)	920,360.00	925,338.00	0.5%	No
2nd Subsequent Year (2021-22)	920,360.00	925,338.00	0.5%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	3,439,480.00	3,720,059.00	8.2%	Yes
1st Subsequent Year (2020-21)	3,439,480.00	3,640,663.00	5.8%	Yes
2nd Subsequent Year (2021-22)	3,439,480.00	3,873,379.00	12.6%	Yes

Explanation:
(required if Yes)

19/20 increases reflect the preschool funding for 3- 5 year olds that arrived after 1st Interim. In the out years we have added the COLAs which were not included at 1st Interim. Assumptions of additional Special Ed funding in the amount of \$150,000 in out years were made based on Governor's Proposal.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	8,823,427.00	8,819,071.00	0.0%	No
1st Subsequent Year (2020-21)	8,429,556.00	8,490,315.00	0.7%	No
2nd Subsequent Year (2021-22)	5,797,456.00	6,009,460.00	3.7%	No

Explanation:
(required if Yes)

Under local funding, COLA of 3% were added to the lease income for the District. This revenue was not included at 1st Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	2,633,138.00	2,733,612.18	3.8%	No
1st Subsequent Year (2020-21)	2,572,635.00	2,673,109.00	3.9%	No
2nd Subsequent Year (2021-22)	2,111,225.00	2,213,206.00	4.8%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	7,006,986.00	7,521,672.51	7.3%	Yes
1st Subsequent Year (2020-21)	7,071,992.00	7,031,848.00	-0.6%	No
2nd Subsequent Year (2021-22)	7,144,125.00	7,042,869.00	-1.4%	No

Explanation:
(required if Yes)

Services increased for Special Education. Excess Costs from 18/19 were not accrued, and rolled into 19/20 expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	13,212,496.00	13,491,615.00	2.1%	Met
1st Subsequent Year (2020-21)	12,789,396.00	13,056,316.00	2.1%	Met
2nd Subsequent Year (2021-22)	10,157,296.00	10,808,177.00	6.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	9,640,104.00	10,255,284.69	6.4%	Not Met
1st Subsequent Year (2020-21)	9,644,627.00	9,704,957.00	0.6%	Met
2nd Subsequent Year (2021-22)	9,255,350.00	9,256,075.00	0.0%	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 NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

19/20 increases reflect the preschool funding for 3- 5 year olds that arrived after 1st Interim. In the out years we have added the COLAs which were not included at 1st Interim. Assumptions of additional Special Ed funding in the amount of \$150,000 in out years were made based on Governor's Proposal.

Explanation:

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

Under local funding, COLA of 3% were added to the lease income for the District. This revenue was not included at 1st Interim.

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

Explanation:

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

Explanation:

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

Services increased for Special Education. Excess Costs from 18/19 were not accrued, and rolled into 19/20 expenses.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,529,368.00	1,530,777.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,570,196.00	

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)	9.8%	7.4%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	2.5%	2.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(2,388,913.69)	40,434,666.69	5.9%	Not Met
1st Subsequent Year (2020-21)	(1,653,433.00)	40,388,945.00	4.1%	Not Met
2nd Subsequent Year (2021-22)	(770,080.00)	37,827,231.00	2.0%	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)

Services increased significantly due to needs for students. Also, an accounting correction from 18/19 needed to be charged to the 19/20 fiscal year. On the salary and benefits side of the budget, several leaves of staff increased costs for long termsubs.

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)	6,888,464.31	Met
1st Subsequent Year (2020-21)	5,016,266.31	Met
2nd Subsequent Year (2021-22)	4,246,186.31	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)	6,868,464.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	4,033	4,055	4,055
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)	51,465,961.69	51,263,868.00	48,872,986.00
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)	51,465,961.69	51,263,868.00	48,872,986.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,543,978.85	1,537,916.04	1,466,189.58
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,543,978.85	1,537,916.04	1,466,189.58

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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,061,007.31	3,770,862.31	2,915,782.31
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)	5,061,007.31	3,770,862.31	2,915,782.31
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.83%	7.36%	5.97%
District's Reserve Standard (Section 10B, Line 7):	1,543,978.85	1,537,916.04	1,466,189.58
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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(6,955,797.00)	(7,364,481.00)	5.9%	408,684.00	Not Met
1st Subsequent Year (2020-21)	(7,200,265.00)	(7,173,219.00)	-0.4%	(27,046.00)	Met
2nd Subsequent Year (2021-22)	(7,360,803.00)	(7,330,100.00)	-0.4%	(30,703.00)	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	20,000.00	20,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	460,000.00	375,000.00	-18.5%	(85,000.00)	Not Met
1st Subsequent Year (2020-21)	460,000.00	375,000.00	-18.5%	(85,000.00)	Not Met
2nd Subsequent Year (2021-22)	460,000.00	375,000.00	-18.5%	(85,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increases in Special Ed program came from accruals that were not expensed in 18/19 and rolled forward to 19/20. The increase of that accrual was also added to 19/20 budget as an expense.

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

A reduction in contributions to Fund 14.0, Deferred Maintenance, was reduced because many expenses are being covered by the bond dollars.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	Various	51.1	51.1	20,918,342
Supp Early Retirement Program	1	01.0-9011	01.0-3901	124,934
State School Building Loans				
Compensated Absences		01.0-8011	01.0 1xxx and 2xxx	201,893
Other Long-term Commitments (do not include OPEB):				
Sewer PCY and PCR	6	01.0-8011	01.0-5560	135,936
TOTAL:				21,381,105

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,276,663	4,404,338	4,512,000	4,512,000
Supp Early Retirement Program	124,934	0	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Sewer PCY and PCR	41,108	27,038	26,055	26,055
Total Annual Payments:	4,442,705	4,431,376	4,538,055	4,538,055
Has total annual payment increased over prior year (2018-19)?		No	Yes	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)

Principal and interest have increased.

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

- c. If Yes to item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
8,732,746.00	8,732,746.00
291,728.00	291,728.00
8,441,018.00	8,441,018.00

Actuarial	Actuarial
Jun 30, 2019	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)
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)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)
d. Number of retirees receiving OPEB benefits
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

First Interim (Form 01CSI, Item S7A)	Second Interim
675,629.00	675,629.00
675,629.00	675,629.00
675,629.00	675,629.00

201,892.00	189,962.00
248,001.00	248,001.00
248,001.00	248,001.00

248,001.00	248,001.00
248,001.00	248,001.00
248,001.00	248,001.00

16	16
16	16
16	16

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second 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)

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

Yes

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	199.6	202.5	200.1	180.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

7. Amount included for any tentative salary schedule increases

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

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)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

--	--	--

--

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)

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)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	167.9	170.5	168.0	153.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

7. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim 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:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

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

If No, continue with section S8C.

Yes

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	15.3	15.3	15.3	15.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

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.

No

Negotiations Settled Since First Interim Projections

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)

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)

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)

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)

In fiscal year 18/19 there was a decline over 17/18 of 37 in enrollment. In fiscal year 19/20 enrollment decreased by 1 student from 18/19, so that is why A3 is a "Yes" response over the two years. The District anticipates an increase in enrollment about 4148.

End of School District Second Interim Criteria and Standards Review

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	35,658,762.41	35,649,099.00	18,911,151.69	35,488,101.00	(180,998.00)	-0.5%
2) Federal Revenue		8100-8299	13,068.00	13,068.00	0.00	11,600.00	(1,468.00)	-11.2%
3) Other State Revenue		8300-8599	789,299.00	826,177.00	534,400.54	1,105,722.00	279,545.00	33.8%
4) Other Local Revenue		8600-8799	8,297,088.50	8,771,867.00	5,540,196.00	8,784,811.00	12,944.00	0.1%
5) TOTAL, REVENUES			44,758,217.91	45,260,211.00	24,985,748.23	45,390,234.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,089,480.31	19,328,522.00	10,406,441.67	19,170,096.00	158,426.00	0.8%
2) Classified Salaries		2000-2999	5,362,069.96	5,643,960.12	2,721,934.23	5,707,042.00	(63,081.88)	-1.1%
3) Employee Benefits		3000-3999	7,814,202.07	8,126,910.00	4,398,288.21	8,121,652.00	5,258.00	0.1%
4) Books and Supplies		4000-4999	2,108,372.83	2,062,594.00	689,453.63	2,114,093.18	(51,499.18)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	4,645,567.56	5,153,297.00	2,812,309.10	5,364,481.51	(211,184.51)	-4.1%
6) Capital Outlay		6000-6999	0.00	134,189.00	93,000.00	93,000.00	41,189.00	30.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(475,546.00)	(487,822.00)	(14,697.68)	(510,698.00)	22,876.00	-4.7%
9) TOTAL, EXPENDITURES			38,544,146.73	39,961,650.12	21,106,729.16	40,059,666.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,214,071.18	5,298,560.88	3,879,019.07	5,330,567.31		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	460,000.00	460,000.00	0.00	375,000.00	85,000.00	18.5%
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	(6,954,048.00)	(6,955,797.00)	0.00	(7,364,481.00)	(408,684.00)	5.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,394,048.00)	(7,395,797.00)	0.00	(7,719,481.00)		

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)			(1,179,976.82)	(2,097,236.12)	3,879,019.07	(2,388,913.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,058,613.01	9,058,613.01		9,058,613.00	(0.01)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,058,613.01	9,058,613.01		9,058,613.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,058,613.01	9,058,613.01		9,058,613.00		
2) Ending Balance, June 30 (E + F1e)			7,878,636.19	6,961,376.89		6,669,699.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		8,500.00		
Stores		9712	0.00	0.00		7,500.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		490,000.00		
STRS/PERS	0000	9760				490,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,102,692.00		
Textbook	0000	9780				944,608.00		
2018 One Time Fund	0000	9780				158,084.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	7,878,636.19	6,961,376.89		5,061,007.31		

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	14,193,652.00	13,817,563.00	7,776,120.00	13,616,325.00	(201,238.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	2,587,397.00	2,551,182.00	1,275,591.00	2,551,182.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	93,879.00	91,420.00	44,300.17	91,420.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,637,619.00	15,911,881.00	8,558,076.65	16,959,366.00	1,047,485.00	6.6%
Unsecured Roll Taxes		8042	590,685.00	590,685.00	556,623.78	590,685.00	0.00	0.0%
Prior Years' Taxes		8043	730,254.41	524,281.00	495,032.73	557,022.00	32,741.00	6.2%
Supplemental Taxes		8044	188,512.00	236,746.00	132,839.79	248,583.00	11,837.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,632,892.00	1,920,791.00	67,965.70	868,968.00	(1,051,823.00)	-54.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	3,872.00	4,550.00	4,601.87	4,550.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			35,658,762.41	35,649,099.00	18,911,151.69	35,488,101.00	(160,998.00)	-0.5%
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			35,658,762.41	35,649,099.00	18,911,151.69	35,488,101.00	(160,998.00)	-0.5%
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	13,068.00	13,068.00	0.00	11,600.00	(1,468.00)	-11.2%
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			13,068.00	13,068.00	0.00	11,600.00	(1,468.00)	-11.2%
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	165,291.00	169,965.00	170,207.00	170,207.00	242.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	613,362.00	645,061.00	224,538.54	645,061.00	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	10,646.00	11,151.00	139,655.00	290,454.00	279,303.00	2504.7%
TOTAL, OTHER STATE REVENUE			789,299.00	826,177.00	534,400.54	1,105,722.00	279,545.00	33.8%

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)
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	2,582,100.00	2,582,100.00	1,279,289.71	2,566,350.00	(15,750.00)	-0.6%
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	2,104,143.00	2,041,482.00	1,140,631.08	2,041,482.00	0.00	0.0%
Interest		8660	75,000.00	193,870.00	65,390.83	193,870.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,535,845.50	3,954,415.00	3,054,884.38	3,983,109.00	28,694.00	0.7%
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			8,297,088.50	8,771,867.00	5,540,196.00	8,784,811.00	12,944.00	0.1%
TOTAL, REVENUES			44,758,217.91	45,260,211.00	24,985,748.23	45,390,234.00	130,023.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	15,649,795.00	15,767,379.00	8,395,367.27	15,655,147.00	112,232.00	0.7%
Certificated Pupil Support Salaries		1200	1,252,738.02	1,345,005.00	799,363.90	1,333,672.00	11,333.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,938,400.30	1,963,605.00	1,089,146.73	1,946,726.00	16,879.00	0.9%
Other Certificated Salaries		1900	248,546.99	252,533.00	122,563.77	234,551.00	17,982.00	7.1%
TOTAL, CERTIFICATED SALARIES			19,089,480.31	19,328,522.00	10,406,441.67	19,170,096.00	158,426.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,186,321.41	1,299,743.00	557,021.55	1,284,538.00	15,205.00	1.2%
Classified Support Salaries		2200	1,483,960.26	1,522,691.12	780,551.82	1,563,072.00	(40,380.88)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	663,160.00	693,232.00	360,743.47	734,528.00	(41,296.00)	-6.0%
Clerical, Technical and Office Salaries		2400	1,905,728.32	2,003,982.00	965,286.99	2,004,454.00	(472.00)	0.0%
Other Classified Salaries		2900	122,899.97	124,312.00	58,330.40	120,450.00	3,862.00	3.1%
TOTAL, CLASSIFIED SALARIES			5,362,069.96	5,643,960.12	2,721,934.23	5,707,042.00	(63,081.88)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,099,208.50	3,305,638.00	1,794,843.07	3,299,862.00	5,776.00	0.2%
PERS		3201-3202	746,695.39	775,599.00	387,571.31	777,116.00	(1,517.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	637,560.62	695,995.00	350,511.42	692,438.00	3,557.00	0.5%
Health and Welfare Benefits		3401-3402	2,639,710.96	2,630,751.00	1,533,986.85	2,649,518.00	(18,767.00)	-0.7%
Unemployment Insurance		3501-3502	11,798.91	12,465.00	6,369.98	12,395.00	70.00	0.6%
Workers' Compensation		3601-3602	446,698.29	475,640.00	251,435.34	473,801.00	1,839.00	0.4%
OPEB, Allocated		3701-3702	141,691.00	141,691.00	45,046.72	125,520.00	16,171.00	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	90,840.40	89,131.00	28,543.52	91,002.00	(1,871.00)	-2.1%
TOTAL, EMPLOYEE BENEFITS			7,814,202.07	8,126,910.00	4,398,288.21	8,121,652.00	5,258.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,797,948.34	1,736,789.00	561,350.13	1,775,031.30	(38,242.30)	-2.2%
Noncapitalized Equipment		4400	310,424.49	325,805.00	128,103.50	339,061.88	(13,256.88)	-4.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,108,372.83	2,062,594.00	689,453.63	2,114,093.18	(51,499.18)	-2.5%
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	123,132.43	148,511.00	71,928.48	141,039.51	7,471.49	5.0%
Dues and Memberships		5300	13,760.00	15,118.00	6,178.00	14,383.00	735.00	4.9%
Insurance		5400-5450	342,084.00	368,855.00	368,855.00	368,855.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,438,362.60	1,257,559.00	604,941.28	1,262,530.00	(4,971.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	433,015.00	525,519.00	395,029.52	502,314.00	23,205.00	4.4%
Transfers of Direct Costs		5710	(37,867.80)	60,338.00	0.00	66,954.00	(6,616.00)	-11.0%
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	2,149,606.33	2,616,702.00	1,306,241.16	2,857,636.00	(240,934.00)	-9.2%
Communications		5900	183,475.00	160,695.00	59,135.66	150,770.00	9,925.00	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,645,567.56	5,153,297.00	2,812,309.10	5,364,481.51	(211,184.51)	-4.1%

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)
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	93,000.00	93,000.00	93,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	41,189.00	0.00	0.00	41,189.00	100.0%
TOTAL, CAPITAL OUTLAY			0.00	134,189.00	93,000.00	93,000.00	41,189.00	30.7%
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	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						
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(432,546.00)	(441,628.00)	0.00	(463,978.00)	22,350.00	-5.1%
Transfers of Indirect Costs - Interfund		7350	(43,000.00)	(46,194.00)	(14,697.68)	(46,720.00)	526.00	-1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(475,546.00)	(487,822.00)	(14,697.68)	(510,698.00)	22,876.00	-4.7%
TOTAL, EXPENDITURES			38,544,146.73	39,961,650.12	21,106,729.16	40,059,666.69	(98,016.57)	-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)
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	0.00	0.0%
Other Authorized Interfund Transfers in		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	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	460,000.00	460,000.00	0.00	375,000.00	85,000.00	18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			460,000.00	460,000.00	0.00	375,000.00	85,000.00	18.5%
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	(6,954,048.00)	(6,955,797.00)	0.00	(7,364,481.00)	(408,684.00)	5.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,954,048.00)	(6,955,797.00)	0.00	(7,364,481.00)	(408,684.00)	5.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(7,394,048.00)	(7,395,797.00)	0.00	(7,719,481.00)	(323,684.00)	4.4%

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	919,332.00	936,521.00	16,056.13	940,885.00	4,364.00	0.5%
3) Other State Revenue		8300-8599	2,578,667.00	2,613,303.00	1,381,366.14	2,614,337.00	1,034.00	0.0%
4) Other Local Revenue		8600-8799	58,910.79	51,560.00	7,063.41	34,260.00	(17,300.00)	-33.6%
5) TOTAL, REVENUES			3,556,909.79	3,601,384.00	1,404,485.68	3,589,482.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,434,509.01	2,697,090.00	1,480,265.09	2,699,104.00	(2,014.00)	-0.1%
2) Classified Salaries		2000-2999	3,144,122.30	3,095,487.00	1,526,199.99	3,157,048.00	(61,561.00)	-2.0%
3) Employee Benefits		3000-3999	1,778,611.00	1,886,679.00	993,704.17	1,871,297.00	15,382.00	0.8%
4) Books and Supplies		4000-4999	553,899.23	570,544.00	418,907.23	619,519.00	(48,975.00)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	2,097,269.80	1,853,669.00	794,591.16	2,157,191.00	(303,522.00)	-16.4%
6) Capital Outlay		6000-6999	70,000.00	33,400.00	0.00	63,158.00	(29,758.00)	-89.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	432,546.00	441,628.00	0.00	463,978.00	(22,350.00)	-5.1%
9) TOTAL, EXPENDITURES			10,510,957.34	10,578,497.00	5,213,667.64	11,031,295.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,954,047.55)	(6,977,113.00)	(3,809,181.96)	(7,441,813.00)		
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	6,954,048.00	6,955,797.00	0.00	7,364,481.00	408,684.00	5.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,954,048.00	6,955,797.00	0.00	7,364,481.00		

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)			0.45	(21,316.00)	(3,809,181.96)	(77,332.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	296,097.07	296,097.07		296,097.00	(0.07)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			296,097.07	296,097.07		296,097.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			296,097.07	296,097.07		296,097.00		
2) Ending Balance, June 30 (E + F1e)			296,097.52	274,781.07		218,765.00		
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	296,097.56	276,827.07		218,765.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.04)	(2,046.00)		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	786,518.00	786,518.00	0.00	786,518.00	0.00	0.0%
Special Education Discretionary Grants		8182	60,053.00	61,513.00	0.00	61,513.00	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	0.00	0.00	0.00	0.00	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	42,000.00	66,443.00	11,022.16	68,530.00	2,087.00	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	10,159.00	4,786.00	1,875.97	5,446.00	660.00	13.8%
Title III, Part A, English Learner Program	4203	8290	20,602.00	17,261.00	3,158.00	18,878.00	1,617.00	9.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			919,332.00	936,521.00	16,056.13	940,885.00	4,364.00	0.5%
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	2,014,633.00	2,013,674.00	1,107,523.00	2,013,674.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	215,286.00	227,668.00	21,229.66	227,668.00	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	114,938.00	130,685.00	130,685.48	130,685.00	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	233,810.00	241,276.00	121,928.00	242,310.00	1,034.00	0.4%
TOTAL, OTHER STATE REVENUE			2,578,667.00	2,613,303.00	1,381,366.14	2,614,337.00	1,034.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	58,910.79	51,560.00	7,063.41	34,260.00	(17,300.00)	-33.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,910.79	51,560.00	7,063.41	34,260.00	(17,300.00)	-33.6%
TOTAL, REVENUES			3,556,909.79	3,601,384.00	1,404,485.68	3,589,482.00	(11,902.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,866,105.99	2,048,405.00	1,103,375.50	2,042,537.00	5,868.00	0.3%
Certificated Pupil Support Salaries		1200	385,292.00	461,165.00	268,799.61	460,954.00	211.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,538.00	155,739.00	88,397.75	156,086.00	(347.00)	-0.2%
Other Certificated Salaries		1900	31,573.02	31,781.00	19,692.23	39,527.00	(7,746.00)	-24.4%
TOTAL, CERTIFICATED SALARIES			2,434,509.01	2,697,090.00	1,480,265.09	2,699,104.00	(2,014.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,379,476.09	2,262,154.00	1,121,866.35	2,350,918.00	(88,764.00)	-3.9%
Classified Support Salaries		2200	677,445.63	755,111.00	361,292.29	727,915.00	27,196.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	81,900.58	78,222.00	36,991.19	72,165.00	6,057.00	7.7%
Other Classified Salaries		2900	5,300.00	0.00	6,050.16	6,050.00	(6,050.00)	New
TOTAL, CLASSIFIED SALARIES			3,144,122.30	3,095,487.00	1,526,199.99	3,157,048.00	(61,561.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	405,527.62	459,911.00	249,845.38	452,307.00	7,604.00	1.7%
PERS		3201-3202	425,769.94	414,274.00	204,644.66	413,568.00	708.00	0.2%
OASDI/Medicare/Alternative		3301-3302	258,568.61	272,904.00	137,159.64	275,133.00	(2,229.00)	-0.8%
Health and Welfare Benefits		3401-3402	528,288.86	561,405.00	317,127.33	547,409.00	13,996.00	2.5%
Unemployment Insurance		3501-3502	2,693.05	2,893.00	1,498.93	2,903.00	(10.00)	-0.3%
Workers' Compensation		3601-3602	102,275.12	110,545.00	57,565.60	110,991.00	(446.00)	-0.4%
OPEB, Allocated		3701-3702	50,941.80	60,201.00	22,142.38	64,442.00	(4,241.00)	-7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,546.00	4,546.00	3,720.25	4,546.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,778,611.00	1,886,679.00	993,704.17	1,871,297.00	15,382.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	538,899.23	521,663.00	407,100.39	569,351.00	(47,688.00)	-9.1%
Noncapitalized Equipment		4400	15,000.00	48,881.00	11,806.84	50,168.00	(1,287.00)	-2.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			553,899.23	570,544.00	418,907.23	619,519.00	(48,975.00)	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	296,639.00	321,219.00	112,568.24	376,307.00	(55,088.00)	-17.1%
Travel and Conferences		5200	57,106.00	76,381.00	11,465.50	47,409.00	28,972.00	37.9%
Dues and Memberships		5300	90.00	1,000.00	0.00	1,000.00	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	273,513.00	245,684.00	182,418.00	246,568.00	(884.00)	-0.4%
Transfers of Direct Costs		5710	37,867.80	(60,338.00)	0.00	(66,954.00)	6,616.00	-11.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,430,714.00	1,268,510.00	487,526.92	1,551,648.00	(283,138.00)	-22.3%
Communications		5900	1,340.00	1,213.00	612.50	1,213.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,097,269.80	1,853,669.00	794,591.16	2,157,191.00	(303,522.00)	-16.4%

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)
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	20,000.00	33,400.00	0.00	33,400.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	4,556.00	(4,556.00)	New
Equipment Replacement		6500	50,000.00	0.00	0.00	25,202.00	(25,202.00)	New
TOTAL, CAPITAL OUTLAY			70,000.00	33,400.00	0.00	63,158.00	(29,758.00)	-89.1%
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	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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	432,546.00	441,628.00	0.00	463,978.00	(22,350.00)	-5.1%
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			432,546.00	441,628.00	0.00	463,978.00	(22,350.00)	-5.1%
TOTAL, EXPENDITURES			10,510,957.34	10,578,497.00	5,213,667.64	11,031,295.00	(452,798.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	6,954,048.00	6,955,797.00	0.00	7,364,481.00	408,684.00	5.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,954,048.00	6,955,797.00	0.00	7,364,481.00	408,684.00	5.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,954,048.00	6,955,797.00	0.00	7,364,481.00	(408,684.00)	5.9%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	35,658,762.41	35,649,099.00	18,911,151.69	35,488,101.00	(160,998.00)	-0.5%
2) Federal Revenue		8100-8299	932,400.00	949,589.00	16,056.13	952,485.00	2,896.00	0.3%
3) Other State Revenue		8300-8599	3,367,966.00	3,439,480.00	1,915,766.68	3,720,059.00	280,579.00	8.2%
4) Other Local Revenue		8600-8799	8,355,999.29	8,823,427.00	5,547,259.41	8,819,071.00	(4,356.00)	0.0%
5) TOTAL, REVENUES			48,315,127.70	48,861,595.00	26,390,233.91	48,979,716.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,523,989.32	22,025,612.00	11,886,706.76	21,869,200.00	156,412.00	0.7%
2) Classified Salaries		2000-2999	8,506,192.26	8,739,447.12	4,248,134.22	8,864,090.00	(124,642.88)	-1.4%
3) Employee Benefits		3000-3999	9,592,813.07	10,013,589.00	5,391,992.38	9,992,949.00	20,640.00	0.2%
4) Books and Supplies		4000-4999	2,662,272.06	2,633,138.00	1,108,360.86	2,733,612.18	(100,474.18)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	6,742,837.36	7,006,966.00	3,606,900.26	7,521,672.51	(514,706.51)	-7.3%
6) Capital Outlay		6000-6999	70,000.00	167,589.00	93,000.00	156,158.00	11,431.00	6.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(43,000.00)	(46,194.00)	(14,697.68)	(46,720.00)	526.00	-1.1%
9) TOTAL, EXPENDITURES			49,055,104.07	50,540,147.12	26,320,396.80	51,090,961.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(739,976.37)	(1,678,552.12)	69,837.11	(2,111,245.69)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	460,000.00	460,000.00	0.00	375,000.00	85,000.00	18.5%
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			(440,000.00)	(440,000.00)	0.00	(355,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,179,976.37)	(2,118,552.12)	69,837.11	(2,466,245.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,354,710.08	9,354,710.08		9,354,710.00	(0.08)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,354,710.08	9,354,710.08		9,354,710.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,354,710.08	9,354,710.08		9,354,710.00		
2) Ending Balance, June 30 (E + F1e)			8,174,733.71	7,236,157.96		6,888,464.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		8,500.00		
Stores		9712	0.00	0.00		7,500.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	296,097.56	276,827.07		218,765.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		490,000.00		
STRS/PERS	0000	9760				490,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,102,692.00		
Textbook	0000	9780				944,608.00		
2018 One Time Fund	0000	9780				158,084.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	7,878,636.15	6,959,330.89		5,061,007.31		

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	14,193,652.00	13,817,563.00	7,776,120.00	13,616,325.00	(201,238.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	2,587,397.00	2,551,182.00	1,275,591.00	2,551,182.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	93,879.00	91,420.00	44,300.17	91,420.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,637,619.00	15,911,881.00	8,558,076.65	16,959,366.00	1,047,485.00	6.6%
Unsecured Roll Taxes		8042	590,685.00	590,685.00	556,623.78	590,685.00	0.00	0.0%
Prior Years' Taxes		8043	730,254.41	524,281.00	495,032.73	557,022.00	32,741.00	6.2%
Supplemental Taxes		8044	188,512.00	236,746.00	132,839.79	248,583.00	11,837.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,632,892.00	1,920,791.00	67,965.70	868,968.00	(1,051,823.00)	-54.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	3,872.00	4,550.00	4,601.87	4,550.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			35,658,762.41	35,649,099.00	18,911,151.69	35,488,101.00	(160,998.00)	-0.5%
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			35,658,762.41	35,649,099.00	18,911,151.69	35,488,101.00	(160,998.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	786,518.00	786,518.00	0.00	786,518.00	0.00	0.0%
Special Education Discretionary Grants		8182	60,053.00	61,513.00	0.00	61,513.00	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	13,068.00	13,068.00	0.00	11,600.00	(1,468.00)	-11.2%
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	0.00	0.00	0.00	0.00	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	42,000.00	66,443.00	11,022.16	68,530.00	2,087.00	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	10,159.00	4,786.00	1,875.97	5,446.00	660.00	13.8%
Title III, Part A, English Learner Program	4203	8290	20,602.00	17,261.00	3,158.00	18,878.00	1,617.00	9.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			932,400.00	949,589.00	16,056.13	952,485.00	2,896.00	0.3%
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	2,014,633.00	2,013,674.00	1,107,523.00	2,013,674.00	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	165,291.00	169,965.00	170,207.00	170,207.00	242.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	828,648.00	872,729.00	245,768.20	872,729.00	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	114,938.00	130,685.00	130,685.48	130,685.00	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	244,456.00	252,427.00	261,583.00	532,764.00	280,337.00	111.1%
TOTAL, OTHER STATE REVENUE			3,367,966.00	3,439,480.00	1,915,766.68	3,720,059.00	280,579.00	8.2%

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)
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	2,582,100.00	2,582,100.00	1,279,289.71	2,586,350.00	(15,750.00)	-0.6%
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	2,104,143.00	2,041,482.00	1,140,631.08	2,041,482.00	0.00	0.0%
Interest		8660	75,000.00	193,870.00	65,390.83	193,870.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,594,756.29	4,005,975.00	3,061,947.79	4,017,369.00	11,394.00	0.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,355,999.29	8,823,427.00	5,547,259.41	8,819,071.00	(4,356.00)	0.0%
TOTAL, REVENUES			48,315,127.70	48,861,595.00	26,390,233.91	48,979,716.00	118,121.00	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	17,515,900.99	17,815,784.00	9,498,742.77	17,697,684.00	118,100.00	0.7%
Certificated Pupil Support Salaries		1200	1,638,030.02	1,806,170.00	1,068,163.51	1,794,626.00	11,544.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,089,938.30	2,119,344.00	1,177,544.48	2,102,812.00	16,532.00	0.8%
Other Certificated Salaries		1900	280,120.01	284,314.00	142,256.00	274,078.00	10,236.00	3.6%
TOTAL, CERTIFICATED SALARIES			21,523,989.32	22,025,612.00	11,886,706.76	21,869,200.00	156,412.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,565,797.50	3,561,897.00	1,678,887.90	3,635,456.00	(73,559.00)	-2.1%
Classified Support Salaries		2200	2,161,405.89	2,277,802.12	1,141,844.11	2,290,987.00	(13,184.88)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	663,160.00	693,232.00	360,743.47	734,528.00	(41,296.00)	-6.0%
Clerical, Technical and Office Salaries		2400	1,987,628.90	2,082,204.00	1,002,278.18	2,076,619.00	5,585.00	0.3%
Other Classified Salaries		2900	128,199.97	124,312.00	64,380.56	126,500.00	(2,188.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			8,506,192.26	8,739,447.12	4,248,134.22	8,864,090.00	(124,642.88)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,504,736.12	3,765,549.00	2,044,688.45	3,752,169.00	13,380.00	0.4%
PERS		3201-3202	1,172,465.33	1,189,873.00	592,215.97	1,190,682.00	(809.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	896,129.23	968,899.00	487,671.06	967,571.00	1,328.00	0.1%
Health and Welfare Benefits		3401-3402	3,167,999.82	3,192,156.00	1,851,094.18	3,196,927.00	(4,771.00)	-0.1%
Unemployment Insurance		3501-3502	14,489.96	15,358.00	7,868.91	15,298.00	60.00	0.4%
Workers' Compensation		3601-3602	548,973.41	586,185.00	309,000.94	584,792.00	1,393.00	0.2%
OPEB, Allocated		3701-3702	192,632.80	201,892.00	67,189.10	189,962.00	11,930.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,386.40	93,677.00	32,263.77	95,548.00	(1,871.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			9,592,813.07	10,013,589.00	5,391,992.38	9,992,949.00	20,640.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,336,847.57	2,258,452.00	968,450.52	2,344,382.30	(85,930.30)	-3.8%
Noncapitalized Equipment		4400	325,424.49	374,686.00	139,910.34	389,229.88	(14,543.88)	-3.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,662,272.06	2,633,138.00	1,108,360.86	2,733,612.18	(100,474.18)	-3.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	296,639.00	321,219.00	112,568.24	376,307.00	(55,088.00)	-17.1%
Travel and Conferences		5200	180,238.43	224,892.00	83,393.98	188,448.51	36,443.49	16.2%
Dues and Memberships		5300	13,850.00	16,118.00	6,178.00	15,383.00	735.00	4.6%
Insurance		5400-5450	342,084.00	368,855.00	368,855.00	368,855.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,438,362.60	1,257,559.00	604,941.28	1,262,530.00	(4,971.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	706,528.00	771,203.00	577,447.52	748,882.00	22,321.00	2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,580,320.33	3,885,212.00	1,793,768.08	4,409,284.00	(524,072.00)	-13.5%
Communications		5900	184,815.00	161,908.00	59,748.16	151,983.00	9,925.00	6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,742,837.36	7,006,966.00	3,606,900.26	7,521,672.51	(514,706.51)	-7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	20,000.00	126,400.00	93,000.00	126,400.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	4,556.00	(4,556.00)	New
Equipment Replacement		6500	50,000.00	41,189.00	0.00	25,202.00	15,987.00	38.8%
TOTAL, CAPITAL OUTLAY			70,000.00	167,589.00	93,000.00	156,158.00	11,431.00	6.8%
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	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)			0.00	0.00	0.00	0.00	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	(43,000.00)	(46,194.00)	(14,697.68)	(46,720.00)	526.00	-1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(43,000.00)	(46,194.00)	(14,697.68)	(46,720.00)	526.00	-1.1%
TOTAL, EXPENDITURES			49,055,104.07	50,540,147.12	26,320,396.80	51,090,961.69	(550,814.57)	-1.1%

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	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	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	460,000.00	460,000.00	0.00	375,000.00	85,000.00	18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			460,000.00	460,000.00	0.00	375,000.00	85,000.00	18.5%
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)			(440,000.00)	(440,000.00)	0.00	(355,000.00)	(85,000.00)	-19.3%