








2019-2020

Second Interim

March 11, 2020

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Business Services

TABLE OF CONTENTS

-  **Unaudited Overview**
-  **Variance Report**
-  **General Fund Summary**
-  **Comparison Report**
-  **SACS Software**

BERKELEY UNIFIED SCHOOL DISTRICT

2019-20 Second Interim Report As of January 31, 2020

Presented March 11, 2020

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the County Office of Education, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Measures E, G and H

With 100% of precincts reporting, all three Berkeley Unified School District ballot measures have secured decisive victories.

Measure E, the employee compensation tax, passed with 79% of the vote, as has Measure G, the facilities bond. Measure H, the maintenance tax, did the best, getting 82% of the vote. The District express deep gratitude for the Berkeley community's generosity and strong support of our public schools with the passage of Measures E, G, and H.

From the Superintendent:

"It is a testament to the shared values of this community that we saw such high levels of agreement (around 80%) among Berkeley voters – this community understands that in order for our students to flourish, we need to provide resources to strengthen compensation and pathways for public school educators, and also ensure that school facilities are safe, modern, and well-maintained."

"Thank you, Berkeley, for confirming what we have long felt to be true here – this is a community that cares deeply, pulls together, and is wholly committed to our young people – and to our shared future."

The financial impact will be included in the District's reporting of restricted revenues and expenses effective 2020-21.

Governor's Proposed 2020-21 Budget

Governor Gavin Newsom's budget proposal for 2020-21 continues to build reserves and promotes a more effective government that can withstand a downturn in the economy, as well as emergencies and disasters. The State is prepared for an economic downturn with reserves of \$21 billion. Nevertheless, managing a recession will be challenging, as the State estimates even a moderate recession could result in revenue declines of nearly \$70 billion, and a budget deficit of over \$40 billion over three years.

The release of the Governor's budget begins the six-month process of enacting a new state spending plan. The Governor's 2020-21 budget proposal require Districts to adjust the 2020-21 cost of living adjustment (COLA) downward from prior projections to 2.29% and the 2021-22 COLA downward to 2.71%. Special Education funding consolidates 2019-20 funding into 2020-21 base rates pursuant to a new funding formula, while adding restrictive language into the additional 2020-21 one-time funding for early intervention activities. Access for Districts to one-time funding for professional development, community schools, and opportunity grants requires evaluation. The majority of the surplus in the 2020-21 budget proposal is devoted to one-time spending. This approach enables the State to make significant investments in critical areas while also maintaining reserves.

Proposition 98 Funding: The Governor's proposal set Proposition 98 funding for 2020-21 at \$84 billion, which represents an increase of \$2.9 billion or 3.6% from the 2019-20 budget.

LCFF Cost-of-Living-Adjustment (COLA): The budget proposal contains an additional \$1.2 billion of Proposition 98 funding for the Local Control Funding Formula (LCFF), which reflects a 2.29% COLA and brings total LCFF funding to \$64.2 billion. Illustrated below is a comparison of the COLA percentages between the proposed budget and previous estimates provided by the State at first interim.

Description	2019-20	2020-21	2021-22
Annual COLA (LCFF) – Estimates – 1st Interim	3.26%	3.00%	2.80%
Annual COLA (LCFF) – Proposed Budget	3.26%	2.29%	2.71%

The decrease in LCFF COLA estimates reduces funding for the district by \$618,717 and \$712,930 for the next two years respectively, as compared to data included with the district's First Interim budget report.

Recruitment and Professional Development – The Governor's Budget provides \$900 million for teacher training and recruitment. The funding will support grants for students enrolled in a professional teacher preparation program who commit to working in a high-need field at a priority school; training and resources for classroom educators; and professional learning opportunities for public K-12 administrators and school leaders.

Special Education – The 2019-20 Budget Act included a \$645 million increase for Special Education. The increase provided all SELPAs with at least the statewide target rate for base Special Education funding and increased the funding based on the number of children age 3 to 5 years with exceptional needs. For 2020-21, the Governor proposes an additional \$250 million for Special Education to bring the total amount of funding to approximately \$900 million.

For 2020, the Governor proposes a three-phase process that will focus on increased funding, a new funding formula, and expanding statewide supports leading to improved specialized services.

The federal government funds only about 10% of Special Education costs in California, woefully short of the stated 40% goal, and only a small fraction of preschool Special Education costs.

For the 2020-21 fiscal year, the Governor proposes a revised Special Education base funding formula using a three-year rolling average of local educational agencies ADA, including districts, charters and COEs, while continuing to allocate funding to SELPAs. The budget includes an additional, ongoing \$645 million for distribution through the new formula, which includes \$152.6 million in AB 602 funding and redirecting \$492.7 million in Special Education early intervention grant funding, both of which were provided in 2019-20. This additional, ongoing funding would further increase base funding rates of the lowest funded SELPAs to a new base funding rate. Best estimates indicate this would yield between \$640 and \$680 per ADA, virtually eliminating the Special Education funding deficit. The Governor estimates most LEAs would experience an increase in base funding, and approximately 100 LEAs with current funding rates higher than the new base rate would be held harmless.

Trailer bill language released on February 14, 2020, after the Governor's Initial Budget proposal, indicate that funding will be \$660 per ADA. Based on the District's initial calculation, the District will receive \$900,000, which is an increase of \$200,000 over the initial calculation.

The budget also proposes \$500,000 in one-time funding for a study of the current SELPA governance and accountability structure, and \$600,000 in one-time funding for two workgroups to study improved accountability for Special Education service delivery and student outcomes. Finally, the budget proposes \$4 million one-time funding for dyslexia research, training, and a statewide conference.

Early Childhood Education - The Governor's January Budget for 2020-21 proposes a major shift in governance with the creation of the Department of Early Childhood Development under the Health and Human Services agency, effective July 1, 2021. This new department will implement recommendations from the Master Plan for Early Learning and Care, with the intent of improving program integration and coordination.

The proposal includes a 2.29% increase for State reimbursement rates for child-care and preschool.

Additional 2020-21 Proposed Budget Components

Additional components of the proposed budget for 2020-21 provide for the following items:

- Continue to prioritize access to computer science education:
 - \$15 million for grants to Districts to help 10,000 teachers earn a supplementary computer science authorization on their credential
 - \$2.5 million for a County Office of Education to act as a repository of computer science resources
 - \$1.6 million to create a new UC Subject matter Project in computer science and fund one cohort of 1,200 educators to participate
- Increase funding for school nutrition programs by \$60 million in on-going funds and \$10 million in one-time funds to train food service workers to promote healthier meals

Federal Funding

The federal government passed a \$1.4 trillion federal spending package that includes increased funding for all the major education programs, bringing education funding nationally to \$72.8 billion. California receives approximately 10% of this funding. Among the largest increases are spending levels for Title I, the Individuals with Disabilities Education Act (IDEA), and investments in various early childhood programs including Head Start and the Child Care and Development Block Grant. The actual impact to districts will be determined at a future date.

Pension Contribution Rates

The 2019-20 State budget included some pension relief for public education employers. In contrast, the 2020-21 Proposed Budget does not provide payments to reduce CalSTRS and CalPERS costs.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the Routine Restricted Maintenance Account (RRMA) a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. The District uses Measure H to fund maintenance expenditures which complies with the 3% contribution requirement.

Reserves

A cap on district reserves will not be triggered for 2020-21 since the Proposition 98 reserve will be well below the required 3% of the Proposition 98 funding level to activate the cap.

Local Control and Accountability Plan (LCAP)

FY 2019-20 is the last year of the current three-year LCAP document (2017-20). The District will need to collect information necessary to complete the current plan while developing actions and services for the new three-year LCAP for fiscal years 2020-21 through 2022-23. Also, pursuant to the requirements set forth in AB 1840, the State Board of Education adopted a new LCAP template for the coming three-year cycle.

2019-20 Berkeley Unified School District Second Interim Budget Components

The Second Interim Budget has a positive certification and projects that the District will be able to meet its financial obligations in the current and subsequent two fiscal years. The State requires all Districts to reserve 3% of their Unrestricted General Fund expenditures (including transfers out) for economic uncertainties.

LCFF base revenue remains unchanged since First Interim, however LCFF Supplemental Revenue decreased by \$.1 million due to a reduction in the Unduplicated Pupil count of 255 students.

Special Education

Significant changes since First Interim include increased costs of \$2.1 million in Special Education expense to provide services to Special Education students. The increases were incurred by filling positions presumed to be vacant at First Interim, increases in mental health professional services for Residential Treatment Centers and Alameda County Behavioral Health Services through the end of the year as well as services for additional students. Non-Public School expense increased due to additional one-on-one behavioral intervention and additional students. Legal fees increased as well.

The increased expense was offset by \$1.2 million in one-time savings in salaries and benefits in the unrestricted General Fund from open positions and health benefit projections that were higher than actual costs. The balance of the funding was provided by a \$1.2 million increase in the transfer from Fund 20, the fund for post-employment benefits. The balance in Fund 20 after this transfer is \$8 million.

Multi-Year Projections

Based on the District's Multi-Year Projections, the District's Unrestricted General Fund is projected to have an ending fund balance of \$1.3 million for 2020-21. Prior year one-time revenues and expenditures have been removed from the FY 2020-21 budget projections and include one-time Board Priority expenditures of \$1.1 million for election costs for the new tax measures, \$.8 million for system upgrades, K-8 professional development and materials, technology needs and \$.6 million for the purchase of emission-free buses. Expenditures include a 2.5% increase in salaries and benefits for all salaried employees.

The District will receive less revenue than projected for the out years at First Interim as a result of the reduced COLA in the Governor's Budget proposal. This results in a \$1.3 million reduction in revenue over two years. In addition, the number of Unduplicated Pupils decreased this year by 255 students, reducing LCAP revenue the District will receive from the State. This results in a \$.9 million reduction in revenue. The impact is summarized below:

	2019-20	2020-21	2021-22	Total
Change in COLA	0.00%	-0.71%	-0.09%	
Change in Unduplicated Pupil Count	(255)	(255)	(255)	
COLA Reduction	\$ -	\$ (618,717)	\$ (712,930)	\$ (1,331,647)
Unduplicated Pupil Count	\$ (139,529)	\$ (285,441)	\$ (439,767)	\$ (864,737)
Combined Reduction in Revenue	\$ (139,529)	\$ (904,158)	\$ (1,152,697)	\$ (2,196,384)

For 2021-22, the District is projected have a fund balance of \$1.0 million after implementing \$3.5 million in on-going budget reductions in order to balance the budget. Base LCFF revenues are projected to increase by \$2.2 million which is being absorbed by increases in statutory rates and step and column costs.

A detailed explanation of the Multi-Year Projections follow Comparison Reports in the Budget Book.

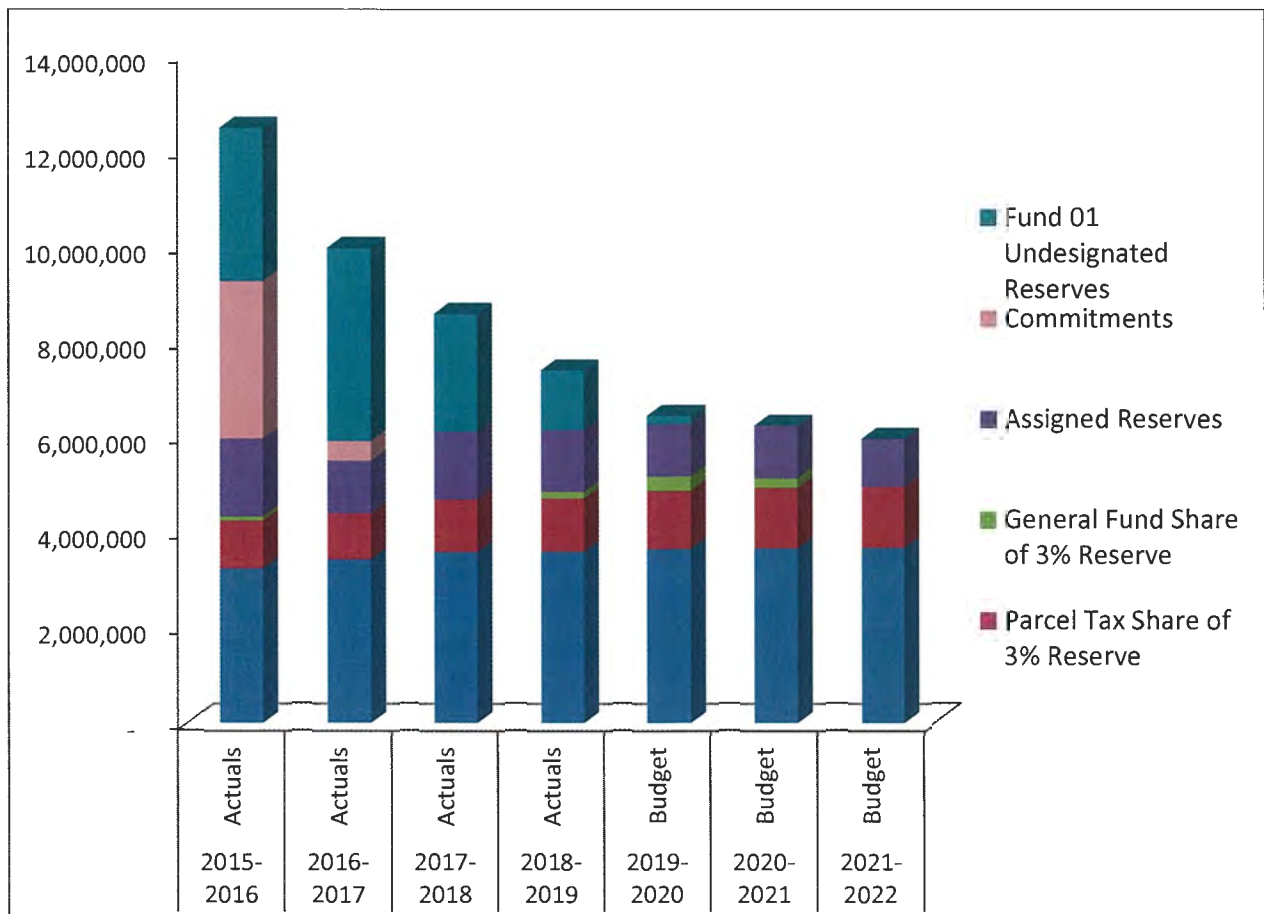
Summary

The District has a balanced budget for 2019-20 based on an increased transfer of funds from Fund 20 – the Post-Employment Benefits Fund, current projections in School Service’s dashboard, and projected revenues and expenditures based on information known at this time. The budget for 2020-21 is balanced after reducing expenditures by \$1.0 million to ensure the District has a positive ending fund balance. Any on-going increase in Special Education in 2019-20 without a corresponding increase in revenue, will necessitate additional reductions to the 2020-21 budget. The budget is projected to be balanced in 2021-22 after \$3.5 million in required budget reductions. The Superintendent’s Budget Advisory Committee will continue to play a significant role as the District faces additional budget reductions.

It is imperative that Districts stay well informed and continue to assess the impact of proposed and potential changes, both fiscal and programmatic, and adjust their budgets accordingly.

COMPONENTS OF ENDING FUND BALANCE

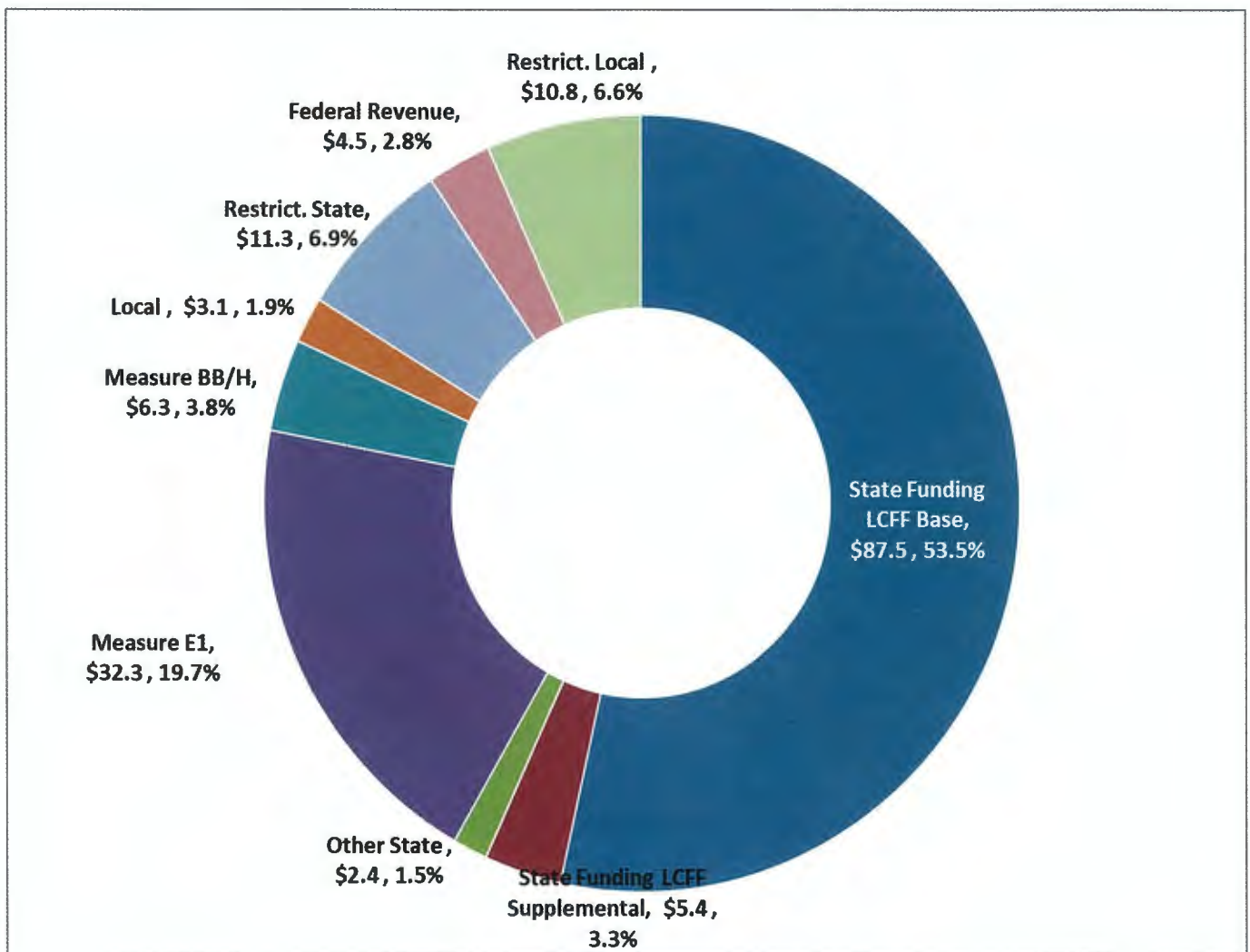
The following chart reflects the components of ending fund balances for 2015-16 to 2021-22 for Funds 01-08, and shows the decline in ending fund balance over the six-year period.



COMBINED GENERAL FUND (FUNDS 01-08)

Revenues

Revenues projected in the combined General Fund for 2019-20 total \$163.6 million. State funding based on the LCFF is projected at \$92.9 million which is 56.8% of total 2019-20 combined General Fund dollars. Restricted Federal, State and Local revenues total \$26.5 million or 16.2% of the total. Local Parcel Tax (Measure E1) funds are \$32.3 million representing 19.8% of the total. Local Parcel Tax (Measure H) funds are \$6.3 million representing 3.9% of the total. The Other State program revenue is \$2.4 million representing 1.5% of the budget and includes \$.56 million grant for Special Education Early Intervention Grant.



State Funding LCFF

The Governor's formula (LCFF) replaces the old formula called the Revenue Limit. The formula (LCFF) also replaces other State funded programs that were called categorical and Tier III program funds. The State funding calculated under the Revenue Limit was based on amount per student calculated on attendance of all students. The new formula is also based on attendance but adds a supplemental grant in place of the State funded programs. Under LCFF, the District receives a per pupil base grant allocation for each grade span and supplemental grant funding based on the number of English Learners, pupils eligible for free and reduced- price meals and Foster Youth pupils they serve. In fiscal year 2018-19, LCFF was at full implementation. Thus, going forward, Districts will receive increased funding based on the COLA. For fiscal year 2019-20, the proposed grade span base funding per pupil is \$7,702 for K-3, \$7,818 for grades 4-6, \$8,050 for grades 7-8, and \$9,329 for grades 9-12. Under the base grant funding, the District will also receive \$801 per student for class size reduction in grades TK-3 and \$243 per student for Career Technical Education. The projected base grant funding for the District is \$82.2 million and includes \$2.3 million in class size reduction funding and \$.7 million for career technical education. The LCFF includes add-on programs for State Transportation and Targeted Instructional Improvement Grant funding. The District will receive the same State transportation funding of \$1 million and Targeted Instructional Improvement Grant funding of \$4.3 million it received in prior years. The District is also projected to receive supplemental grant funds based on the percentage pupils eligible for free and reduced-price meals, English Language Learner students and Foster Youth. This amount totals \$5.4 million. The total LCFF base grant plus supplemental grant funding is projected to be \$92.9 million.

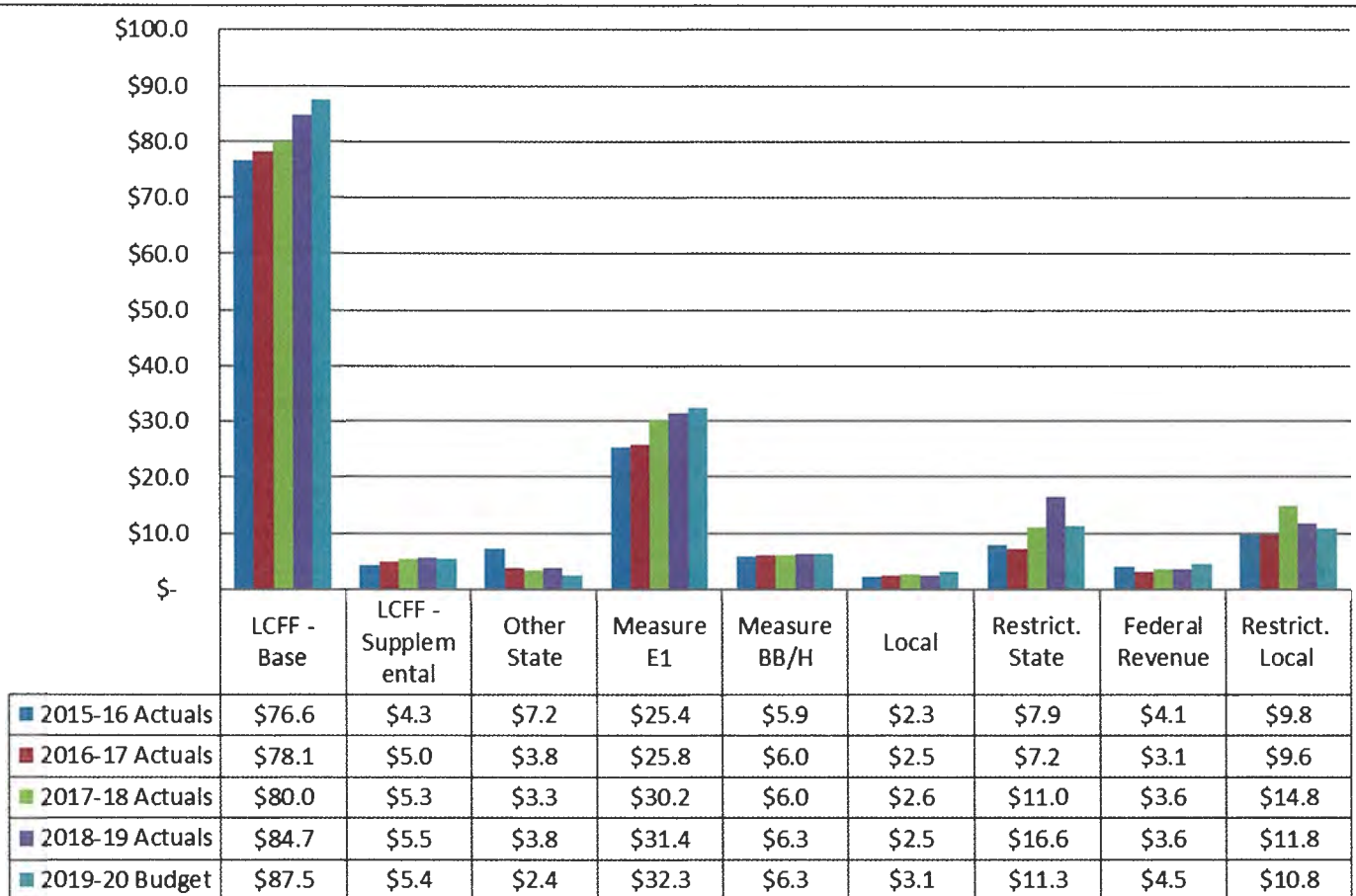
LCFF Funding	
COLA	3.26%
Funding	Million
Base Funding:	\$ 79.2
Class Size Funding	\$ 2.3
Career Funding	\$ 0.7
Total Base Grant Funding	<u>\$ 82.2</u>
Add-On Funding:	
Transportation	\$ 1.0
TIIG	\$ 4.3
Total Add-On Funding	<u>\$ 5.3</u>
Supplemental	\$ 5.4
Total LCFF Funding	<u>\$ 92.9</u>

Enrollment and Attendance

October CBEDS enrollment increased by 33 students over the prior year.

ENROLLMENT and ADA Table					
	2015-16	2016-17	2017-18	2018-19	2019-20
CBEDS\October Enrollment	9,807	9,655	9,809	9,811	9,844
Change in Enrollment	(32)	(152)	154	2	33
Second Period (P-2) ADA	9,320	9,199	9,365	9,398	9,398
Change in ADA P-2	(30)	(121)	166	33	-
Enrollment to ADA P2	95.03%	95.28%	95.47%	95.79%	95.47%

REVENUE COMPARATIVE



State Revenue LCFF Revenue

The District's projected LCFF funding for Second Interim for FY 2019-20 is \$92.9 million, of which \$87.5 million will be received as base funding and \$5.4 million as supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free and reduced-price meals, and Foster Youth pupils. The District is projected to receive \$35.2 million as State Aid funding, \$5.6 million as Education Protection Account (EPA) or Prop 55 funding, and \$46.7 million as local property taxes after transfer of in-lieu of property taxes.

Other State Program Revenue

A substantial portion of Other State revenue was rolled into the Revenue Limit/LCFF revenue beginning in FY 2013-14. Other State program funding for both restricted and unrestricted programs is \$13.1 million. Unrestricted revenue did not change since First Interim. Restricted State revenue increased by \$.1 million due to additional funding for Mental Health and Tobacco Use Prevention Education (TUPE).

Of the total funding received from the State, \$2.4 million is accounted for separately as unrestricted and \$10.6 million is restricted. Unrestricted State funds includes \$1.5 million in lottery funds, \$.4 million for the Mandated Cost block grant and \$.6 million for the Early Intervention Pre-School Grant.

Restricted State Revenue includes \$.5 million in restricted lottery, \$1.9 million for After-School Education and Safety, \$.6 million for Special Education/Mental Health apportionment, \$.4 million for California Partnership Academies, \$.8 million for Career Technical Education and \$.5 million for the Low Performing Student Block Grant. In addition, there is \$5.8 million for the STRS On Behalf Pension Contribution. This amount does not result in additional revenue for the District, since it is offset by expenses totaling \$5.8 million.

Local Parcel Taxes

Local parcel taxes represent 23.6% of the combined General Fund revenues. Parcel tax revenues from BSEP, Measure E1/A total \$32.3 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. Of the BSEP revenue, 66% is designated for High Quality Instruction; 27% is designated for Essentials for Excellence and 7% is designated for Effective Student Support. Parcel taxes from Measure H are projected at \$6.3 million. These funds are used for school building maintenance and security.

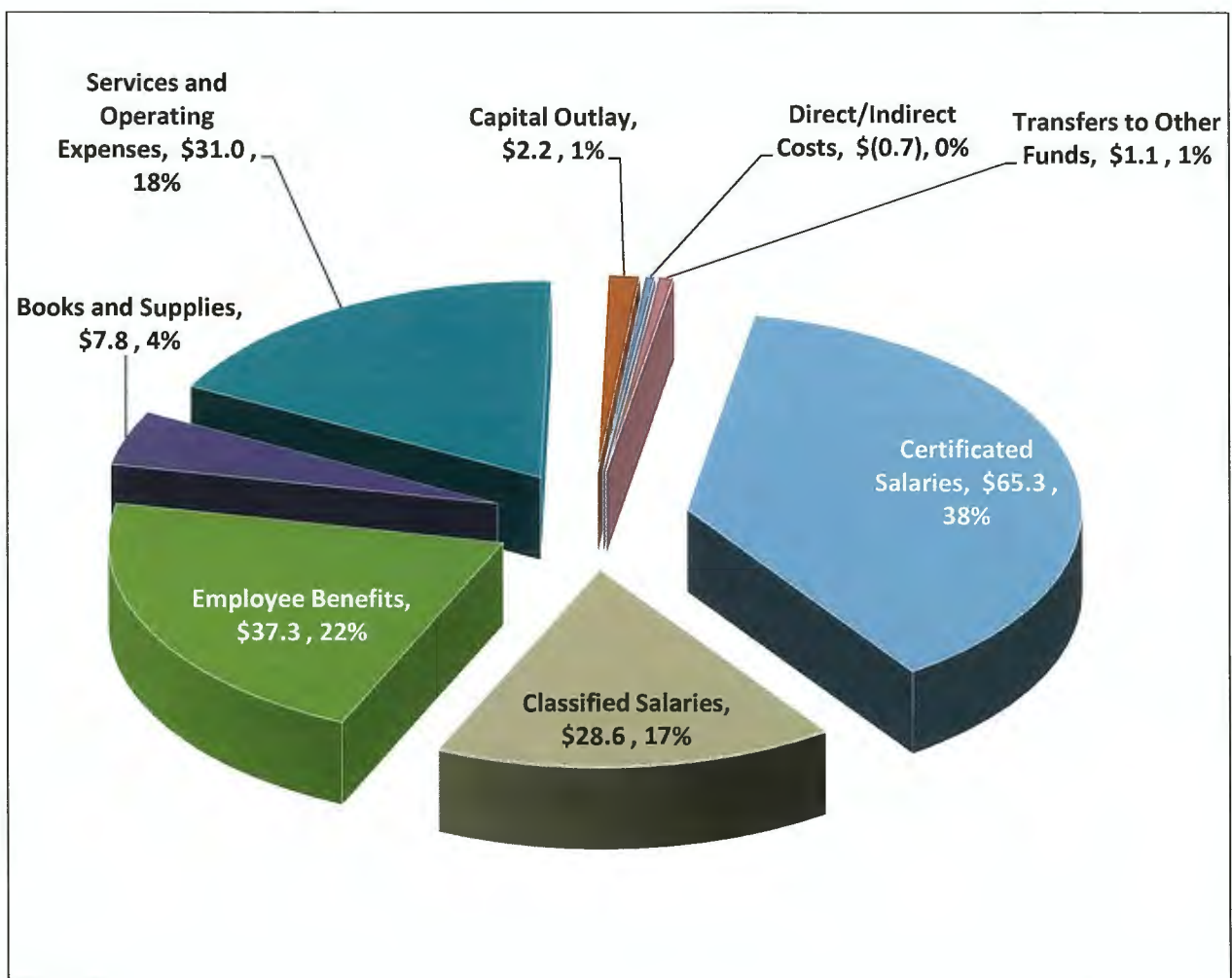
Other Local Revenues

Other Local Revenues total \$14.0 million. Unrestricted local revenues total \$3.1 million and include \$.4 million in leases and rental revenue, \$.3 million in revenue from other agency revenue and services, \$1.0 million in local funding for the Garden Program, \$.4 million for district transportation, \$.6 million from a grant to purchase electric buses, and \$.2 million for testing. Restricted local revenues total \$10.8 million and include a

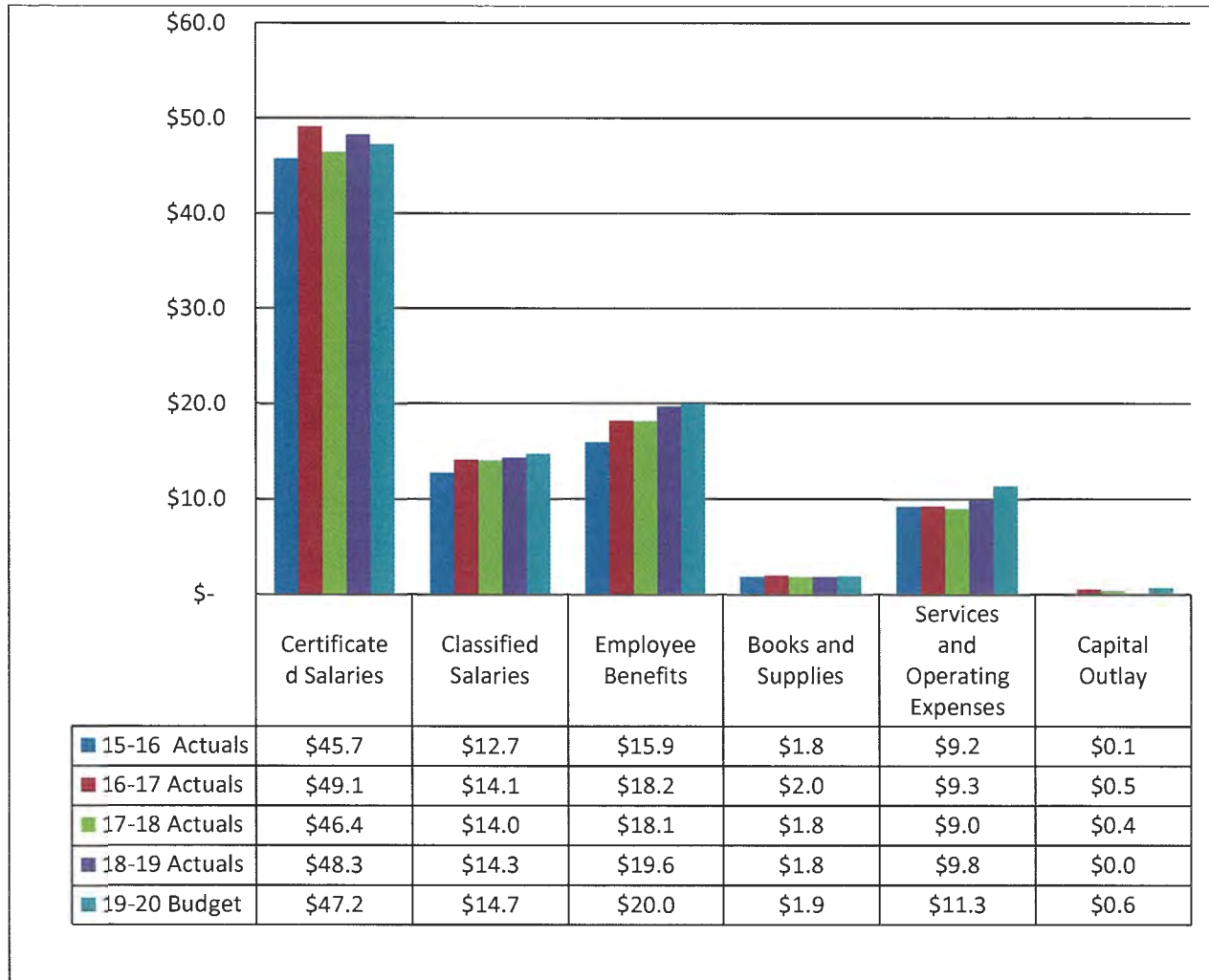
\$4.9 million apportionment from SELPA, \$3.6 million in fees and donations for the after-school program, \$1.1 million in PTA donations, \$.2 million for Cooking and Gardening programs, \$.2 million for the African American Success Program, and \$.8 million in other restricted donations.

COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted State and local funds as well as restricted State, Federal and local funds. Combined General Fund expenditures for FY 2019-20 total \$172.5 million and include indirect costs and transfers to other funds.



EXPENDITURE COMPARATIVE FOR FUND 01 UNRESTRICTED GENERAL FUND



Salaries and Benefits

Salaries and benefits for the General Funds 01-08, totaled \$131.1 million and were 76% of all combined General Fund expenses.

Salaries and benefits for Unrestricted Fund 01 only, totaled \$81.9 million, and decreased by \$1.4 million since First Interim due savings from vacant positions and updated health benefit cost projections.

Books, Supplies, Services and Other Operating Expenses

At Second Interim, Unrestricted General Fund 01 expenditures for Books, Supplies, Services and Other Operating Expenses increased by \$0.2 million since First Interim, to align budgets to planned expenditures known at this time.

Transfers to Other Funds

The District is transferring \$0.2 million to the Self Insurance Fund to meet required reserves for Property and Liability Insurance. The General Fund is projected to transfer \$835,030 to the Cafeteria Fund, and remains unchanged from the First Interim Budget.

Other transfers under the revenue limit funding method included the proportionate share of funding for Continuation Education and Special Education based on ADA, and total \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF, which are now transfers within the Unrestricted General Fund, since these programs are now unrestricted.

Indirect/Direct Costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for FY 2019-20 is 5.31%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds including the Adult Education, Cafeteria and Child Development Funds are projected to pay \$0.7 million in indirect costs to the Unrestricted General Fund for support services. Restricted programs are projected to pay \$.6 million which is reflected in the combined General Fund Expenditures as an offset because the contribution is coming from restricted programs. Parcel Tax Funds are projected to contribute \$2.0 million in indirect costs to the Unrestricted General Fund for support services.

CONTRIBUTION HISTORY

The Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the Restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

Contributions to and from the Unrestricted General Fund

The Unrestricted General Fund is projected to receive a contribution of \$14.6 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The General Fund is projected to contribute \$22.3 million to the Special Education program and \$1.1 million for Special Education/Mental Health. Contributions to Special Education have increased by \$2.1 million since First Interim to fund projected increases in expense for Non-Public Agencies and Non-Public Schools.

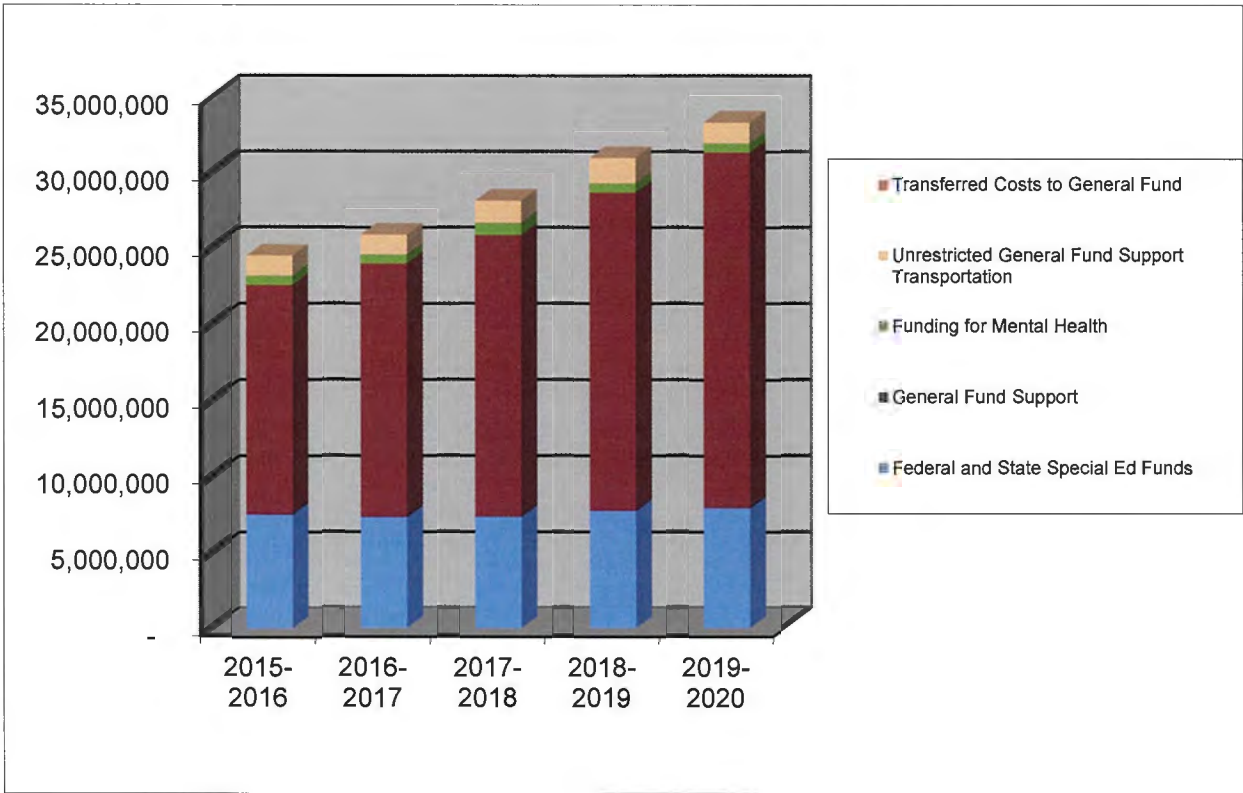
Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted under LCFF. In addition, expenditures for the Transportation program must equal or exceed expenditures in FY 2012-13.

Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year. In the years 2015-16 to 2018-19, the District expended \$23 million, \$24.6 million, \$27 million, and \$29.2 million respectively, for Special Education. The District is projected to expend \$32 million in FY 2019-20. The

District expects to meet the MOE requirement based on per student expenditures or local expenditures.

Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$1.4 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support, in the below graph.



Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$5,172,507. In the Second Interim Budget, the State required reserve is set aside in the following funds:

Measure H (Fund 02)	\$	213,499
BSEP/Measures A and E1 (Fund 04)	\$	991,236
General Fund (Fund 01)	\$	305,786
Special Reserve (Fund 17)	\$	<u>3,661,986</u>
Total	\$	5,172,507
Required 3%	\$	5,172,507
Backfill with Parcel Tax		\$0

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Funds 04. The ending fund balance is projected to be \$.5 million for Measure H and \$8.5 million for BSEP Measures A/E1.

BSEP Measure E1 was passed by the voters in 2016 and replaced Measure A in FY 2017-18. The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

		Fund Balances and Reserves Second Interim Budget FY 2019-20	
Fund 2 Facilities Safety and Maintenance			
Restricted Ending Fund Balance	\$	316,614	
Fund 2 Reserve (3%)	\$	213,499	
			\$ 530,113
Fund 4 BSEP Measure A of 2006			
Class Size Reduction (CSR)	\$	67,459	
Other BSEP Programs	\$	892,776	
BSEP Unallocated	\$	36,413	
BSEP Reserve (3%)	\$	30,326	
			\$ 1,026,974
Fund 4 BSEP Measure E1 of 2016			
CSR/High Quality Instruction	\$	4,528,733	
Other BSEP Programs	\$	1,954,335	
Other BSEP Programs Reserve (3%)	\$	10,911	
BSEP Unallocated	\$	-	
BSEP Reserve (3%)	\$	949,999	
			\$ 7,443,978
Total			\$ 9,001,065

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State and local revenues for Adult Education programs. The fund is used to account for the District's Adult Education expenditures. This Fund is projected to have an ending fund balance of \$705,791.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. Funds may be used only for

expenditures for the operation of child development programs. A \$30,000 transfer from the General Fund continues, to cover shortfalls in Federal and State funding. This Fund is projected to have an ending fund balance of \$112,958.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. The projected ending fund balance is \$75,477. As discussed earlier, the Cafeteria Fund will receive a contribution of \$.8 million from base fund revenues which is its share of the funding formerly known as Meals for the Needy.

5. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund is projected to have an ending fund balance of \$9,622.

6. Special Reserve for Non-Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,661,986. The amount held in this special reserve fund partially represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$1,204,735, and the General Fund's share of \$305,786 fully meets the required reserve of \$5,172,507. Therefore, the District has met the State required reserve for economic uncertainties without reliance on the Parcel Tax dollars for the General Fund's share.

7. Special Reserve Fund for Post-Employment Benefits – Fund 20

This fund is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. The projected ending fund balance is \$7,994,861 after a transfer of \$3.2 million to the General Fund.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. This Fund is projected to have an ending fund balance of \$42.0 million. Expenditures for capital outlay are projected to be \$56.5 million plus \$3.0 million in other non-capital costs and operating expenses.

9. Capital Facilities Fund – Fund 25

This fund is used primarily to account separately for moneys received from fees levied on development projects. This is a relatively new fund created in FY 2017-18, established by the Board to provide additional facilities to accommodate an increase in students generated by new development. Revenue is projected to total \$.4 million and has an ending fund balance of \$1.2 million.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This Fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This Fund is projected to have an ending fund balance of \$1,646.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This Fund is projected to have an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims based on the actuarial report dated April, 2018 is \$9,653,000 for workers' compensation, and \$388,000 for general property liability. The ending balance is a negative \$2,417,888 after accruing the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2020

	First Interim Budget FY 2019-20	Second Interim Budget FY 2019-20	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 87,500,494	\$ 87,500,494	\$ -	
LCFF Supplemental Revenue	\$ 5,539,046	\$ 5,399,517	\$ (139,529)	A
Total LCFF Revenue	\$ 93,039,540	\$ 92,900,011	\$ (139,529)	
State Aid - Prior Years	-	-	0	
Other State Revenues	2,434,647	2,434,647	0	
Local Revenues	3,141,659	3,141,759	100	
TOTAL REVENUES:	98,615,846	98,476,417	(139,429)	
Other various adjustments				
EXPENDITURES:				
Certificated Salaries	47,308,837	47,191,506	117,332	B
Classified Salaries	15,071,631	14,691,742	379,890	B
Employee Benefits	20,923,864	20,046,079	877,785	C
Books and Supplies	1,860,375	1,862,463	(2,088)	
Services & Operating Expenses	11,102,521	11,340,637	(238,116)	D
Capital Outlay	694,122	644,122	50,000	
Direct Support/Indirect Cost	(3,216,012)	(3,240,389)	24,377	
TOTAL EXPENDITURES	93,745,339	92,536,160	1,209,179	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,870,508	5,940,258	1,069,750	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Child Development Fund	(30,000)	(30,000)	0	
Transfer to Self Insurance Fund	(243,496)	(243,496)	0	
Transfer to Cafeteria Fund	(835,030)	(835,030)	0	
Total Transfers Out	(1,108,526)	(1,108,526)	-	

**BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2020**

	First Interim Budget FY 2019-20	Second Interim Budget FY 2019-20	Variances	
Contributions In and Other Financing Sources				
Fund 20 - Post Employment Benefits	2,000,000	3,200,000	1,200,000	E
BSEP Contribution	13,821,033	13,821,033	0	
BSEP Direct Support	551,200	551,200	0	
BSEP Substitute Compensation	247,600	247,600	0	
Total Contributions In	16,619,833	17,819,833	1,200,000	
Contributions Out				
Special Education - (ADA)	(710,155)	(710,155)	0	
Special Education - Early Intervention	(558,620)	(558,620)	0	
Special Education - State	(19,514,459)	(20,993,525)	(1,479,066)	
Special Education - Mental Health	(454,784)	(1,104,784)	(650,000)	
Total Contributions Out	(21,238,018)	(23,367,084)	(2,129,066)	F
Net Contributions	(4,618,185)	(5,547,251)	(929,066)	
TOTAL OTHER FINANCING SOURCES /USES	(5,726,711)	(6,655,777)	(929,066)	
NET INCREASE (DECREASE) IN FUND BALANCE	(856,204)	(715,519)	140,685	
BEGINNING FUND BALANCE	2,289,344	2,289,344	0	
ENDING FUND BALANCE	1,433,141	1,573,825	140,685	
Amount Committed and Assigned	1,353,765	1,405,786	52,021	
UNDESIGNATED FUND BALANCE	\$ 79,376	\$ 168,040	\$ 88,664	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2020

	First Interim Budget FY 2019-20	Second Interim Budget FY 2019-20	Variances
COMPONENTS OF FUND BALANCE:			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	253,765	305,786	
LCAP Reserves	1,000,000	1,000,000	
Undesignated Fund Balance	79,376	168,040	
Required Amount for Economic Uncertainties - 3%	3,915,751	3,967,772	
Fund 17 Reserve Balance	3,661,986	3,661,986	
Fund 01 Reserve Balance	253,765	305,786	
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2020

Explanation of Significant Changes

A	Decrease in LCFF Supplemental Revenue due to reduction in Unduplicated Pupil count by 255.	\$ (139,529)
B	Net impact of cost savings from LCAP and Berkeley Technology Academy (\$0.1 million), Transportation personnel cost savings (\$0.2 million), and open position cost savings (\$0.2 million).	\$ 497,221
C	Reduce Health and Welfare benefits for Certificated (\$0.4 million) and Classified (\$0.4 million) staff due to projections assuming higher than actual costs.	\$ 877,785
D	Increase in Special Education Transportation service expenditures for third-party vendor (\$0.2 million) and various one-time expenditures.	\$ (238,116)
E	Transfer from Fund 20 Post-Employment Benefits to increase General Fund contribution to Special Education.	\$ 1,200,000
F	Special Education Salaries & Benefits increased by \$0.5 million due to 2.5% salary increase and \$0.6 million due to the filling of positions presumed vacant at 1st Interim.	(1,100,000.00)
	Mental Health Professional Services increased by \$0.7 million mostly due to funding projected costs for Residential Treatment Centers and Alameda County Behavioral Health Services through the end of the year as well as services for additional students.	(650,000.00)
	Legal Fees increased by \$0.1 million. Non-Public Schools increased by \$0.2 million due to additional 1-on-1 behavioral intervention as well as additional services for new students and other budget transfers.	(379,065.57)
		<hr/> <hr/> \$ (2,129,066)

GENERAL FUND

SUMMARY

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
SECOND INTERIM FY 2019-20**

27

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
REVENUES:								
Base LCFF Funding	87,500,494					87,500,494	0	87,500,494
Supplemental LCFF Funding	5,399,517					5,399,517	0	5,399,517
Total LCFF Funding	92,900,011					92,900,011	0	92,900,011
Special Property Tax Transfers	0	633,669				0	633,669	633,669
Funding After Transfers	92,900,011	633,669				92,900,011	633,669	93,533,680
Federal Revenues	0	4,450,799				0	4,450,799	4,450,799
Other State Revenues	2,434,647	10,627,509				2,434,647	10,627,509	13,062,156
Local Revenues	3,141,759	10,828,513	6,285,237	0	32,251,413	41,678,409	10,828,513	52,506,922
TOTAL REVENUES:	98,476,417	26,540,490	6,285,237	0	32,251,413	137,013,067	26,540,490	163,553,557
EXPENDITURES:								
Certificated Salaries	47,191,506	10,662,350	5,150	0	7,442,443	54,639,099	10,662,350	65,301,449
Classified Salaries	14,691,742	8,678,991	770,494	2,229,245	2,181,964	17,644,200	10,908,236	28,552,436
Employee Benefits	20,046,079	12,771,690	362,448	930,166	3,185,662	23,594,189	13,701,856	37,296,045
Books and Supplies	1,862,463	3,129,833	54,500	484,500	2,219,696	4,136,659	3,614,333	7,750,992
Services & Operating Expenses	11,340,637	15,907,204	326,257	1,532,071	1,790,040	13,456,934	17,439,275	30,896,209
Capital Outlay	644,122	1,517,055	0	66,311	0	644,122	1,583,366	2,227,488
Other Outgo	0	550	0	0	0	0	550	550
Direct Support/Indirect Cost	(3,240,389)	566,538	355,495	0	1,601,552	(1,283,342)	566,538	(716,804)
TOTAL EXPENDITURES	92,536,160	53,234,211	1,874,344	5,242,293	18,421,357	112,831,861	58,476,504	171,308,365
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,940,257	(26,693,721)	4,410,893	(5,242,293)	13,830,056	24,181,206	(31,936,014)	(7,754,808)

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
SECOND INTERIM FY 2019-20

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
OTHER FINANCING SOURCES AND USES:								
Inter-fund Transfers In								
From Post Employment Benefit Reserve	3,200,000					3,200,000	0	3,200,000
Total Transfers In	3,200,000	0	0	0	0	3,200,000	0	3,200,000
Inter-fund Transfers Out								
Transfer to Older Adults						0	0	0
Transfer to Child Development Fund	(30,000)					(30,000)	0	(30,000)
Transfer to Preschool Program	0					0	0	0
LCFF Transfer to Cafeteria Fund	(835,030)					(835,030)	0	(835,030)
Transfer to Cafeteria Fund						0	0	0
Transfer to Self Insurance Fund	(243,496)					(243,496)	0	(243,496)
Transfer to Reserve Fund (17)						0	0	0
Retiree Benefit Transfer to Reserve Fund (20)						0	0	0
Total Transfers Out	(1,108,526)	0	0	0	0	(1,108,526)	0	(1,108,526)
Contributions In and Other Financing Sources								
BSEP Contribution	13,821,033				(13,821,033)	0	0	0
BSEP Direct Support	551,200				(551,200)	0	0	0
BSEP Substitute Compensation	247,600				(247,600)	0	0	0
Retiree Benefit Transfer						0	0	0
Total Contributions In and Other Financing Sources	14,619,833	0	0	0	(14,619,833)	0	0	0

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
SECOND INTERIM FY 2019-20**

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
Contributions Out								
Special Education - Early Intervention	(558,620)	558,620				(558,620)	558,620	0
Special Education - State	(21,703,680)	21,703,680				(21,703,680)	21,703,680	0
Special Education Mental Health	(1,104,784)	1,104,784				(1,104,784)	1,104,784	0
Inter-fund Transfer			(5,242,293)	5,242,293		(5,242,293)	5,242,293	0
Total Contributions Out	(23,367,084)	23,367,084	(5,242,293)	5,242,293	0	(28,609,377)	28,609,377	0
Net Contributions	(8,747,251)	23,367,084	(5,242,293)	5,242,293	(14,619,833)	(28,609,377)	28,609,377	0
TOTAL OTHER FINANCING SOURCES/USES	(6,655,777)	23,367,084	(5,242,293)	5,242,293	(14,619,833)	(26,517,903)	28,609,377	2,091,474
NET INCREASE (DECREASE) IN FUND BALANCE	(715,520)	(3,326,637)	(831,400)	0	(789,777)	(2,336,697)	(3,326,637)	(5,663,334)
BEGINNING FUND BALANCE	2,289,344	5,869,256	1,361,513	0	9,260,728	12,911,585	5,869,256	18,780,841
ENDING FUND BALANCE	1,573,824	2,542,619	530,113	0	8,470,951	10,574,888	2,542,619	13,117,507

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim 2019-20 As of 10/31/2019	Second Interim 2019-20 As of 1/31/2020	Second Interim 2019-20 vs. First Interim Budget 2019-20	% Variance
REVENUE LIMIT SOURCES/LCFF										
8011	State Aid - Base	\$27,730,500	\$27,492,851	\$27,788,258	\$32,361,494	\$35,197,397	\$35,197,397	\$35,197,397	\$0	0.00%
8011	State Aid - Supplemental	\$4,249,522	\$5,038,890	\$5,271,850	\$5,529,057	\$5,545,536	\$5,539,046	\$5,399,517	(\$139,529)	-2.52%
8012	EPA	\$13,418,605	\$12,844,802	\$11,583,060	\$8,877,382	\$8,465,095	\$5,561,161	\$5,561,161	\$0	0.00%
8021	Homeowners' Exemptions	\$216,618	\$215,489	\$217,221	\$215,287	\$212,708	\$212,602	\$212,602	\$0	0.00%
8029	Other Subventions/In-Lieu Tax	\$0	\$0	\$0	\$15	\$0	\$15	\$15	\$0	0.00%
8041	Secured Roll Taxes	\$27,523,037	\$29,301,797	\$31,569,892	\$33,615,360	\$33,125,439	\$35,401,684	\$35,401,684	\$0	0.00%
8042	Unsecured Roll Taxes	\$1,512,428	\$1,447,585	\$1,506,418	\$1,619,895	\$2,288,044	\$2,337,419	\$2,337,419	\$0	0.00%
8043	Prior Years' Taxes	(\$329,111)	(\$289,170)	(\$148,756)	(\$359,035)	(\$148,756)	(\$359,035)	(\$359,035)	\$0	0.00%
8044	Supplemental Taxes	\$892,227	\$468,060	\$903,696	\$860,341	\$886,773	\$860,341	\$860,341	\$0	0.00%
8045	Education Rev Aug Fund (ERAF)	\$7,592,117	\$8,843,456	\$8,231,605	\$8,658,541	\$8,766,220	\$7,833,361	\$7,833,361	\$0	0.00%
8047	Community Redevelopment Funds	\$273,889	\$330,438	\$362,611	\$455,549	\$362,611	\$455,549	\$455,549	\$0	0.00%
8096	Prop Tax Transfer to Charter	(\$2,359,991)	(\$2,323,521)	(\$2,082,988)	(\$1,640,238)	(\$1,655,037)	\$0	\$0	\$0	0.00%
	Subtotal Revenue Limit Sources/LCFF	\$80,719,840	\$83,370,678	\$85,202,868	\$90,193,648	\$93,046,030	\$93,039,540	\$92,900,011	(\$139,529)	-0.15%
8019	State Aid - Prior Years	\$0	(\$186,920)	\$77,959	\$0	\$0	\$0	\$0	\$0	0.00%
	Net Revenue Limit Sources/LCFF	\$80,719,840	\$83,183,758	\$85,280,827	\$90,193,648	\$93,046,030	\$93,039,540	\$92,900,011	(\$139,529)	-0.15%
FEDERAL REVENUE										
8295	Prior Year Federal Revenue	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER STATE REVENUES										
8550	Mandated Cost Reimbursements	\$5,299,128	\$2,346,611	\$1,714,933	\$2,096,189	\$393,822	\$393,822	\$393,822	\$0	0.00%
8560	State Lottery Revenue	\$1,367,170	\$1,497,960	\$1,480,679	\$1,625,042	\$1,482,205	\$1,482,205	\$1,482,205	\$0	0.00%
8565	State Lottery Revenue Prior Year	\$18,923	\$0	\$0	\$23,681	\$0	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$4,334	\$0	\$48,000	\$27,821	\$0	\$558,620	\$558,620	\$0	0.00%
8599	Prior Year State Revenues	(\$73,859)	\$0	\$2,662	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$6,615,696	\$3,844,571	\$3,246,275	\$3,772,733	\$1,876,027	\$2,434,647	\$2,434,647	\$0	0.00%
OTHER LOCAL REVENUES										
8625	Comm Redevel Funds not Subj	\$58,083	\$59,278	\$51,801	\$0	\$0	\$0	\$0	\$0	0.00%
8650	Leases and Rentals	\$410,226	\$360,134	\$459,900	\$377,974	\$408,800	\$408,800	\$408,800	\$0	0.00%
8660	Interest	\$69,250	\$112,653	\$129,496	\$242,653	\$100,000	\$240,000	\$240,000	\$0	0.00%
8675	Transportation Fees from Indiv	\$404,480	\$380,466	\$370,760	\$333,399	\$400,000	\$400,000	\$400,000	\$0	0.00%
8677	Interagency Services B/W LEAs	\$249,201	\$153,551	\$110,126	\$204,024	\$0	\$0	\$0	\$0	0.00%
8699	All Other Local Revenues	\$1,086,280	\$1,445,249	\$1,349,944	\$1,358,877	\$1,452,000	\$2,092,859	\$2,092,959	\$100	0.00%
	Subtotal	\$2,277,520	\$2,511,332	\$2,472,027	\$2,516,927	\$2,360,800	\$3,141,659	\$3,141,759	\$100	0.00%
	TOTAL REVENUES	\$89,613,056	\$89,539,661	\$90,999,628	\$96,483,307	\$97,282,857	\$98,615,846	\$98,476,417	(\$139,429)	-0.14%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim 2019-20 As of 10/31/2019	Second Interim 2019-20 As of 1/31/2020	Second Interim 2019-20 vs. First Interim Budget 2019-20	% Variance
CERTIFICATED SALARIES										
1102	Teachers' Salaries	\$37,223,298	\$39,739,572	\$37,006,983	\$38,851,280	\$37,135,092	\$38,643,748	\$38,540,511	(\$103,237)	-0.27%
1103	Substitute Teachers' Illness	\$1,262,891	\$1,263,271	\$1,242,871	\$1,212,017	\$1,180,634	\$1,433,035	\$1,433,035	\$0	0.00%
1116	Tchr Hourly/Daily/Subs	\$721,234	\$794,833	\$792,898	\$887,298	\$693,209	\$445,278	\$433,778	(\$11,500)	-2.58%
1117	Teacher Stipend	\$174,389	\$169,167	\$407,169	\$300,370	\$260,837	\$253,837	\$235,362	(\$18,475)	-7.28%
1150	Cash In Lieu	\$23,682	\$20,401	\$21,898	\$31,343	\$25,007	\$13,522	\$36,522	\$23,000	170.09%
1151	Subs Cash In Lieu	\$45,082	\$36,921	\$43,580	\$37,680	\$3,400	\$3,400	\$3,400	\$0	0.00%
1202	Certificated Support Salaries	\$1,448,285	\$1,772,019	\$1,791,391	\$1,828,730	\$1,574,971	\$1,673,077	\$1,662,358	(\$10,720)	-0.64%
1203	Certificated Pupil Support/Subs	\$0	\$0	\$3,387	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly /Subs /Daily	\$36,562	\$2,459	\$712	\$554	\$1,600	\$1,640	\$1,640	\$0	0.00%
1217	Certificated Pupil Support Stipend	\$0	\$0	\$2,818	\$0	\$0	\$20,566	\$20,566	\$0	0.00%
1302	Cert Supv & Adm Monthly Sal	\$4,318,085	\$4,783,349	\$4,674,830	\$4,690,934	\$4,232,798	\$4,392,658	\$4,391,258	(\$1,400)	-0.03%
1303	Adm & Supv Sick Leave	\$15,069	\$0	\$2,729	\$577	\$577	\$591	\$591	\$0	0.00%
1306	Adm & Supv Extra Duty	\$0	\$0	\$2,061	\$3,470	\$0	\$0	\$0	\$0	0.00%
1316	Adm & Supv Subs	\$87,962	\$96,865	\$16,823	\$39,623	\$115,810	\$135,695	\$135,695	\$0	0.00%
1317	Adm & Supv Stipend	\$3,677	\$13,299	\$12,965	\$10,505	\$6,600	\$6,600	\$6,600	\$0	0.00%
1350	Cash In Lieu	\$49,104	\$63,558	\$79,698	\$91,384	\$57,297	\$57,297	\$62,297	\$5,000	8.73%
1902	Other Certificated Salaries	\$249,168	\$378,475	\$303,076	\$263,909	\$206,262	\$220,849	\$220,849	\$0	0.00%
1916	Other Certificated Hourly	\$15,588	\$5,493	\$6,723	\$6,036	\$6,872	\$7,043	\$7,043	\$0	0.00%
1917	Other Certificated Stipend	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$45,672,076	\$49,139,681	\$46,412,611	\$48,258,710	\$45,500,966	\$47,308,837	\$47,191,506	(\$117,332)	-0.25%
CLASSIFIED SALARIES										
2102	Instr Aides Monthly Salary	\$131,353	\$221,884	\$176,796	\$180,400	\$209,947	\$219,697	\$173,697	(\$46,000)	-20.94%
2103	Instructional Aides Substitute	\$14,138	\$47	\$0	\$0	\$450	\$461	\$461	\$0	0.00%
2112	Instructional Aides Overtime	\$1,703	\$0	\$299	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$45,900	\$21,358	\$42,054	\$36,713	\$42,164	\$13,836	\$12,716	(\$1,120)	-8.09%
2117	Stipend/Student Workers	\$137,499	\$122,898	\$138,819	\$154,893	\$119,334	\$119,334	\$119,334	\$0	0.00%
2146	Tutors-Hrly	\$34,428	\$32,935	\$53,203	\$70,744	\$58,500	\$59,963	\$59,963	\$0	0.00%
2150	Cash In Lieu	\$16,652	\$24,115	\$26,096	\$20,234	\$14,952	\$28,124	\$28,124	\$0	0.00%
2165	Student Worker	\$0	\$0	\$1,478	\$6,615	\$0	\$2,448	\$2,448	\$0	0.00%
2182	Instr Spec Monthly Sal	\$228,670	\$394,794	\$353,152	\$349,490	\$422,448	\$447,061	\$447,061	\$0	0.00%
2186	Instr Spec Hourly	\$9,393	\$29,429	\$22,445	\$23,373	\$0	\$55,661	\$55,661	\$0	0.00%
2202	Classified Support Salaries	\$4,600,813	\$4,978,655	\$5,095,164	\$5,242,249	\$5,492,229	\$5,600,924	\$5,298,170	(\$302,754)	-5.41%
2203	Classified Support Substitutes	\$53,499	\$84,560	\$91,086	\$50,070	\$52,499	\$53,011	\$53,011	\$0	0.00%
2212	Class Support Overtime	\$520,080	\$584,370	\$548,193	\$538,821	\$282,360	\$293,525	\$476,203	\$182,678	62.24%
2216	Class Support Hrly/Daily/Subs	\$592,393	\$641,740	\$634,316	\$538,431	\$450,898	\$460,672	\$443,600	(\$17,072)	-3.71%
2250	Cash In Lieu	\$153,500	\$139,623	\$117,592	\$101,578	\$118,281	\$118,281	\$123,333	\$5,052	4.27%
2265	Student Worker	\$9,576	\$6,825	\$8,340	\$7,871	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim 2019-20 As of 10/31/2019	Second Interim 2019-20 As of 1/31/2020	Second Interim 2019-20 vs. First Interim Budget 2019-20	% Variance
2302	Classified Supervisor & Admin Sal	\$1,779,410	\$1,914,392	\$1,838,562	\$1,898,338	\$2,060,765	\$2,115,462	\$2,106,237	(\$9,224)	-0.44%
2316	Classified Supv-Hourly/Daily/Sub	\$3,566	\$61,021	\$22,411	\$27,057	\$400	\$410	\$25,410	\$25,000	6097.56%
2317	Classified Supv & Admin Stipend	\$0	\$0	\$600	\$600	\$0	\$0	\$0	\$0	0.00%
2350	Cash In Lieu	\$10,695	\$25,914	\$26,345	\$16,867	\$25,920	\$25,920	\$25,920	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$3,229,794	\$3,498,269	\$3,541,971	\$3,703,854	\$3,871,167	\$3,987,096	\$3,668,028	(\$319,068)	-8.00%
2403	Clerical Tech & Off Sub	\$182,622	\$211,995	\$172,217	\$133,507	\$155,873	\$152,945	\$161,545	\$8,600	5.62%
2412	Clerical Tech & Off Overtime	\$84,660	\$85,047	\$82,412	\$77,494	\$91,092	\$95,723	\$71,723	(\$24,000)	-25.07%
2416	Clerical Hrly/Daily/Subs	\$184,005	\$248,943	\$250,521	\$274,493	\$173,346	\$170,664	\$252,164	\$81,500	47.75%
2450	Cash In Lieu	\$86,078	\$81,835	\$89,737	\$78,766	\$79,913	\$79,913	\$79,913	\$0	0.00%
2902	Other Classified Salaries	\$335,129	\$388,165	\$394,793	\$583,091	\$899,460	\$947,295	\$947,295	\$0	0.00%
2903	Other Classified Substitute	\$2,876	\$4,085	\$8,778	\$8,677	\$0	\$0	\$0	\$0	0.00%
2912	Other Classified Monthly Salaries	\$525	\$241	\$956	\$11,044	\$2,208	\$2,263	\$9,263	\$7,000	309.32%
2916	Other Class Subs/Daily/Hrly	\$216,120	\$252,035	\$220,061	\$115,316	\$274,316	\$541	\$359	(\$182)	-33.64%
2950	Cash In Lieu of Benefits	\$23,775	\$20,345	\$18,374	\$33,070	\$22,202	\$20,402	\$50,102	\$29,700	145.57%
	Subtotal	\$12,688,852	\$14,075,518	\$13,976,769	\$14,283,655	\$14,920,724	\$15,071,631	\$14,691,742	(\$379,890)	-2.52%
EMPLOYEE BENEFITS										
3101	STRS - Certificated	\$4,713,323	\$6,019,556	\$6,476,347	\$7,536,021	\$7,534,017	\$7,806,384	\$7,873,563	\$67,180	0.86%
3102	STRS - Classified	\$7,706	\$6,829	\$9,838	\$10,412	\$0	\$3,631	\$3,631	\$0	0.00%
3201	PERS - Certificated	\$77,498	\$100,602	\$98,643	\$128,303	\$80,318	\$118,776	\$168,380	\$49,584	41.75%
3202	PERS - Classified	\$1,249,619	\$1,585,629	\$1,856,015	\$2,139,268	\$2,686,141	\$2,762,238	\$2,673,558	(\$88,680)	-3.21%
3301	Medicare - Instructional	\$613,204	\$665,071	\$626,005	\$652,348	\$661,067	\$685,068	\$684,326	(\$742)	-0.11%
3302	Medicare - Non Instructional	\$176,083	\$197,661	\$195,346	\$199,857	\$216,608	\$219,328	\$211,678	(\$7,650)	-3.49%
3311	OASDI - Certificated	\$48,986	\$48,127	\$44,166	\$52,573	\$21,484	\$30,756	\$62,656	\$31,900	103.72%
3312	OASDI - Classified	\$742,215	\$832,161	\$827,958	\$846,457	\$919,756	\$933,495	\$902,344	(\$31,151)	-3.34%
3401	Health & Welfare - Certificated	\$3,803,957	\$3,888,436	\$3,578,458	\$3,531,209	\$3,935,010	\$3,933,777	\$3,532,115	(\$401,662)	-10.21%
3402	Health & Welfare - Classified	\$1,698,116	\$1,909,744	\$1,947,091	\$1,998,013	\$2,631,912	\$2,556,606	\$2,078,115	(\$478,490)	-18.72%
3501	SUI - Certificated	\$26,516	\$25,848	\$26,939	\$28,123	\$26,601	\$27,780	\$27,756	(\$25)	-0.09%
3502	SUI - Classified	\$7,379	\$8,174	\$8,112	\$8,304	\$8,670	\$8,853	\$8,552	(\$302)	-3.41%
3601	Workers Comp - Certificated	\$937,291	\$1,001,517	\$952,210	\$988,718	\$932,778	\$969,512	\$968,467	(\$1,045)	-0.11%
3602	Workers Comp - Classified	\$260,969	\$288,986	\$287,177	\$293,642	\$305,074	\$310,894	\$299,789	(\$11,105)	-3.57%
3701	Retiree Benefits - Certificated	\$1,232,312	\$1,301,140	\$913,668	\$958,734	\$1,001,719	\$432,497	\$431,833	(\$664)	-0.15%
3702	Retiree Benefits - Classified	\$275,918	\$311,539	\$244,039	\$246,908	\$296,691	\$124,268	\$119,335	(\$4,933)	-3.97%
	Subtotal	\$15,871,092	\$18,191,019	\$18,092,010	\$19,618,889	\$21,257,846	\$20,923,864	\$20,046,079	(\$877,785)	-4.20%
BOOKS AND SUPPLIES										
4100	Apprv Texts & Core Curr Materials	\$142,054	\$149,049	\$169,571	\$127,078	\$147,783	\$97,783	\$97,783	\$0	0.00%
4200	Books - Other Reference Materials	\$2,724	\$431	(\$856)	\$7,664	\$1,745	\$1,745	\$1,845	\$100	5.73%
4300	Materials and Supplies	\$559,329	\$563,673	\$622,005	\$688,428	\$580,755	\$538,155	\$533,655	(\$4,500)	-0.84%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim 2019-20 As of 10/31/2019	Second Interim 2019-20 As of 1/31/2020	Second Interim 2019-20 vs. First Interim Budget 2019-20	% Variance
4350	Other Supplies	\$783,495	\$916,202	\$771,893	\$773,024	\$927,731	\$840,266	\$853,337	\$13,071	1.56%
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$0	\$284,447	\$103,120	\$92,422	(\$10,698)	-10.37%
4400	Equipment \$500 to \$5,000	\$195,000	\$217,284	\$111,178	\$64,789	\$167,823	\$136,298	\$142,413	\$6,115	4.49%
4600	Fuel Gasoline	\$8,009	\$10,787	\$8,458	\$16,495	\$9,000	\$34,000	\$34,000	\$0	0.00%
4610	Fuel Natural Gas	\$20,701	\$25,217	\$26,570	\$10,189	\$42,308	\$27,308	\$27,308	\$0	0.00%
4620	Fuel Diesel	\$61,754	\$75,818	\$99,102	\$105,304	\$89,200	\$79,200	\$77,200	(\$2,000)	-2.53%
	Subtotal	\$1,773,068	\$1,958,460	\$1,807,920	\$1,792,971	\$2,253,292	\$1,860,375	\$1,862,463	\$2,088	0.11%
SERVICES, OTHER OPERATING EXPENSES										
5100	Service Contracts above \$25,000	\$0	\$0	\$14,166	\$4,273	\$40,000	\$5,000	\$5,000	\$0	0.00%
5200	Travel & Conferences	\$187,068	\$196,612	\$190,428	\$149,775	\$115,668	\$137,288	\$133,843	(\$3,445)	-2.51%
5300	Dues and Memberships	\$61,331	\$52,367	\$38,234	\$48,164	\$51,829	\$50,529	\$51,696	\$1,167	2.31%
5400	Insurance	\$702,989	\$741,489	\$707,573	\$794,882	\$712,338	\$876,438	\$876,438	\$0	0.00%
5510	Water/Sewage	\$522,172	\$542,717	\$523,213	\$599,473	\$549,519	\$549,519	\$602,609	\$53,090	9.66%
5520	Natural Gas	\$251,792	\$267,550	\$479,529	\$395,449	\$238,385	\$238,385	\$391,385	\$153,000	64.18%
5530	Storm Drains	\$61,447	\$61,450	\$61,450	\$61,450	\$61,450	\$61,450	\$61,450	\$0	0.00%
5540	Garbage	\$373,921	\$377,012	\$414,132	\$442,868	\$391,612	\$391,612	\$391,612	\$0	0.00%
5550	Electricity	\$1,524,360	\$1,517,256	\$1,623,196	\$1,573,843	\$1,462,300	\$1,462,300	\$1,556,210	\$93,910	6.42%
5570	Alarm Service	\$32,318	\$43,003	\$29,579	\$33,313	\$50,000	\$45,856	\$45,856	\$0	0.00%
5600	Rental, Leases & Repairs	\$544,321	\$424,805	\$413,866	\$406,635	\$527,763	\$704,611	\$702,391	(\$2,220)	-0.32%
5620	Maintenance Contracts	\$824,541	\$707,581	\$629,066	\$758,435	\$708,245	\$700,229	\$700,229	\$0	0.00%
5711	Field Trips	(\$59,286)	(\$49,671)	(\$73,626)	(\$34,350)	(\$51,088)	(\$56,257)	(\$69,381)	(\$13,124)	23.33%
5712	Central Printing - Xerox	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	\$0	\$0	\$0	\$1,330	\$0	\$0	\$0	\$0	0.00%
5751	Field Trips, Interfund	(\$7,050)	(\$7,471)	(\$10,677)	(\$5,717)	(\$26,761)	(\$13,400)	(\$14,100)	(\$700)	5.22%
5752	Central Printing - Xerox	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$9,500)	(\$9,500)	(\$9,500)	\$0	0.00%
5753	Offsites Printing - Copiers	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$3,000)	(\$3,000)	(\$3,000)	\$0	0.00%
5756	Intrfrnd Trns-Fd Serv-Othr Fnds	\$3,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5759	Work Order Changes	(\$49,225)	(\$25,508)	(\$32,074)	(\$33,668)	(\$69,500)	(\$49,500)	(\$49,500)	\$0	0.00%
5800	Contract Services	\$2,989,520	\$2,880,552	\$2,943,311	\$3,609,813	\$2,988,934	\$3,337,024	\$3,593,462	\$256,438	7.68%
5814	QSS Support/Training	\$69,365	\$87,244	\$84,780	\$45,395	\$85,730	\$93,530	\$93,530	\$0	0.00%
5820	Outside Printing	\$10,500	\$143	\$4,155	\$0	\$6,578	\$6,578	\$6,578	\$0	0.00%
5829	Legal Fees	\$814,158	\$749,437	\$551,473	\$443,323	\$570,000	\$1,070,000	\$770,000	(\$300,000)	-28.04%
5830	Election Expense	\$0	\$241,900	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0	0.00%
5831	Audit Expense	\$64,000	\$64,000	\$66,000	\$68,000	\$69,000	\$69,000	\$69,000	\$0	0.00%
5839	Bank Fees	\$30,314	\$25,850	\$32,073	\$33,238	\$22,900	\$22,900	\$22,900	\$0	0.00%
5840	Special Ed Settlement	\$0	\$0	\$0	\$63,167	\$11,500	\$23,168	\$23,168	\$0	0.00%
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$0	\$17,317	\$17,317	\$17,317	\$0	0.00%
5910	Postage/Mailing	\$100,493	\$88,771	\$72,787	\$94,615	\$87,296	\$87,296	\$87,296	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim 2019-20 As of 10/31/2019	Second Interim 2019-20 As of 1/31/2020	Second Interim 2019-20 vs. First Interim Budget 2019-20	% Variance
5920	Cell Phone	\$3,549	\$20,002	\$35,427	\$42,839	\$58,700	\$62,465	\$62,465	\$0	0.00%
5930	Telephone	\$91,483	\$167,626	\$114,760	\$169,376	\$126,000	\$126,000	\$126,000	\$0	0.00%
5940	Internet Service	\$92,079	\$106,764	\$111,105	\$99,780	\$102,900	\$103,780	\$103,780	\$0	0.00%
5950	Postage-Interfund	(\$4,879)	(\$3,300)	(\$4,773)	(\$5,531)	(\$4,800)	(\$4,800)	(\$4,800)	\$0	0.00%
	Subtotal	\$9,211,183	\$9,254,982	\$8,995,956	\$9,836,974	\$8,888,018	\$11,102,521	\$11,340,637	\$238,116	2.14%
CAPITAL OUTLAY										
6200	Buildings & Improvements of Buildings	\$0	\$12,019	\$6,100	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$87,900	\$490,280	\$389,330	\$39,156	\$58,450	\$694,122	\$644,122	(\$50,000)	-7.20%
	Subtotal	\$87,900	\$502,299	\$395,430	\$39,156	\$58,450	\$694,122	\$644,122	(\$50,000)	-7.20%
DIRECT SUPPORT/INDIRECT COSTS										
7340	Interprogram Indirect Costs	(\$2,275,966)	(\$2,284,120)	(\$2,250,999)	(\$2,370,486)	(\$2,398,733)	(\$2,500,155)	(\$2,523,585)	(\$23,430)	0.94%
7350	Interfund Direct Support Costs	(\$50,882)	(\$50,882)	(\$50,881)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%
7390	Interfund Indirect Costs	(\$658,205)	(\$657,579)	(\$648,763)	(\$609,966)	(\$635,970)	(\$664,975)	(\$665,922)	(\$947)	0.14%
	Subtotal	(\$2,985,053)	(\$2,992,581)	(\$2,950,643)	(\$3,031,333)	(\$3,085,585)	(\$3,216,012)	(\$3,240,389)	(\$24,377)	0.76%
	TOTAL EXPENDITURES	\$82,319,118	\$90,129,379	\$86,730,054	\$90,799,021	\$89,793,711	\$93,745,339	\$92,536,160	(\$1,209,179)	-1.29%
OTHER FINANCING SOURCES AND USES										
	InterFund Transfers Out									
7619	To: Fund 11 - SBX3 4/LCFF/Older Adults	\$0	\$100,000	\$70,000	\$60,000	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Child Dev	\$0	\$312,925	\$36,767	\$0	\$30,000	\$30,000	\$30,000	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$276,000	\$127,404	\$127,404	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 13 - LCFF Transfer Cafeteria Fund	\$632,542	\$732,542	\$848,497	\$632,542	\$835,030	\$835,030	\$835,030	\$0	0.00%
7619	To: Fund 13 - Cafeteria Fund	\$0	\$267,458	\$150,000	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$109,501	\$168,244	\$120,814	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$243,496	\$243,496	\$243,496	\$297,730	\$243,496	\$243,496	\$243,496	\$0	0.00%
	Subtotal	\$1,261,539	\$1,952,069	\$1,596,978	\$990,272	\$1,108,526	\$1,108,526	\$1,108,526	\$0	0.00%
	Contributions									
8919	Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$3,200,000	\$1,200,000	60.00%
8981	BSEP Contribution	\$12,913,282	\$14,477,072	\$13,538,036	\$13,977,541	\$13,629,958	\$13,821,033	\$13,821,033	\$0	0.00%
8982	BSEP Direct Support	\$390,071	\$395,051	\$373,335	\$388,695	\$551,200	\$551,200	\$551,200	\$0	0.00%
8983	BSEP Substitute Compensation	\$238,796	\$253,898	\$242,498	\$254,345	\$247,600	\$247,600	\$247,600	\$0	0.00%
	Subtotal	\$13,542,149	\$15,126,021	\$14,153,869	\$14,620,580	\$14,428,758	\$16,619,833	\$17,819,833	\$1,200,000	7.22%
8980	Contributions - Unrestricted									
	- 6512 - Special Education Early Intervention	\$0	\$0	\$0	\$0	\$0	(\$558,620)	(\$558,620)	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim 2019-20 As of 10/31/2019	Second Interim 2019-20 As of 1/31/2020	Second Interim 2019-20 vs. First Interim Budget 2019-20	% Variance
	- 6500 - Special Education	(\$14,475,783)	(\$16,136,472)	(\$17,753,104)	(\$20,148,098)	(\$18,418,137)	(\$20,224,614)	(\$21,703,680)	(\$1,479,066)	7.31%
	- 6512 - Spe Ed Mental Health	(\$570,237)	(\$521,126)	(\$729,303)	(\$769,570)	(\$454,784)	(\$454,784)	(\$1,104,784)	(\$650,000)	142.92%
	Other Contributions - Prior Year Balances	\$0	(\$1,422)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	(\$15,046,020)	(\$16,659,021)	(\$18,482,407)	(\$20,917,667)	(\$18,872,921)	(\$21,238,018)	(\$23,367,084)	(\$2,129,066)	10.02%
	TOTAL OTHER FINANCING SOURCES/USES	(\$2,765,410)	(\$3,485,069)	(\$5,925,516)	(\$7,287,359)	(\$5,552,689)	(\$5,726,711)	(\$6,655,777)	(\$929,066)	16.22%
	SURPLUS / (DEFICIT)	\$4,528,529	(\$4,074,788)	(\$1,655,942)	(\$1,603,072)	\$1,936,457	(\$856,204)	(\$715,519)	\$140,685	-16.43%
	BEGINNING FUND BALANCE	\$5,094,618	\$9,623,147	\$5,548,359	\$3,892,417	\$2,289,344	\$2,289,344	\$2,289,344	\$0	0.00%
	ENDING FUND BALANCE	\$9,623,147	\$5,548,359	\$3,892,417	\$2,289,344	\$4,225,801	\$1,433,141	\$1,573,826	\$140,685	9.82%
	Designations of Ending Fund Balance									
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9770	Designated:									
	- Reserve for BCCE Negotiations	\$161,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- EIA Replacement Fund Carryover (Res0791)	\$59,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Supplemental Grant LCAP (Res0500)	\$620,910	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
	- LCAP Reserves Carryover	\$0	\$0	\$325,410	\$427,027	\$0	\$0	\$0	\$0	0.00%
	- 3% Salary Bonus FY16-17	\$2,296,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Commitment for Common Core FY16-17	\$1,190,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Commitment for BSEP Program Support	\$2,000,000	\$416,168	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Reserve for Economic Uncertainty	\$0	\$0	\$0	\$238,389	\$0	\$253,765	\$305,786	\$52,021	20.50%
	- Unrestricted Ending Fund Balance	\$3,195,430	\$4,032,191	\$2,467,007	\$523,929	\$3,125,801	\$79,376	\$168,040	\$88,664	111.70%
	ENDING FUND BALANCE	\$9,623,147	\$5,548,359	\$3,892,417	\$2,289,344	\$4,225,801	\$1,433,141	\$1,573,826	\$140,685	9.82%
	Economic Uncertainties 3.0%	\$3,253,293	\$3,443,691	\$3,599,848	\$3,900,375	\$3,546,371	\$3,915,751	\$3,967,772	\$52,021	1.33%
	Less Fund 17 Balance	\$3,253,293	\$3,443,691	\$3,599,848	\$3,661,986	\$3,546,371	\$3,661,986	\$3,661,986	\$0	0.00%
	Less Fund 01 Reserve	\$0	\$0	\$0	\$238,389	\$0	\$253,765	\$305,786	\$52,021	20.50%
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	0.00%

GENERAL FUND TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/13/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim Budget 2019-20 As of 10/31/19	Second Interim Budget 2019-20 As of 01/31/20	Second Interim 2019-20 vs. First Interim 2019-20	% Variance
OTHER LOCAL REVENUES										
8675	Transportation Fees from Indiv	\$404,480	\$380,466	\$370,760	\$400,000	\$400,000	\$400,000	\$400,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$0	\$0	\$0	\$640,859	\$640,859	\$0	0.00%
	Subtotal	\$404,480	\$380,466	\$370,760	\$400,000	\$400,000	\$1,040,859	\$1,040,859	\$0	0.00%
OTHER FINANCING SOURCES AND USES										
CONTRIBUTIONS										
8980	Contributions - Unrestricted	\$2,021,354	\$2,481,554	\$2,218,944	\$1,899,255	\$1,923,646	\$1,966,838	\$1,914,718	(\$52,120)	-2.65%
8990	Contributions - Restricted-Field Trip	\$0	\$0	\$0	\$27,671	\$27,671	\$27,671	\$27,671	\$0	0.00%
	Subtotal	\$2,021,354	\$2,481,554	\$2,218,944	\$1,926,926	\$1,951,317	\$1,994,509	\$1,942,389	(\$52,120)	-2.61%
	TOTAL REVENUES	\$2,425,834	\$2,862,020	\$2,589,704	\$2,326,926	\$2,351,317	\$3,035,368	\$2,983,248	(\$52,120)	-1.72%
CLASSIFIED SALARIES										
2202	Classified Support Salaries	\$1,010,980	\$1,109,141	\$1,122,212	\$1,204,709	\$1,187,995	\$1,217,695	\$1,135,579	(\$82,116)	-6.74%
2212	Class Support Overtime	\$246,802	\$204,645	\$172,448	\$68,459	\$68,459	\$70,170	\$70,170	\$0	0.00%
2216	Class Support Hrly/Daily/Subs	\$186,180	\$212,217	\$210,477	\$124,707	\$124,707	\$127,825	\$110,753	(\$17,072)	-13.36%
2250	Cash In Lieu	\$23,415	\$19,623	\$6,560	\$11,845	\$7,487	\$7,487	\$12,539	\$5,052	67.48%
2302	Classified Supervisor & Admin Sal	\$233,124	\$263,883	\$254,560	\$263,767	\$276,192	\$283,097	\$290,873	\$7,776	2.75%
2316	Classified Supv-Hourly/Daily/Sub	\$464	\$494	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$102,371	\$95,948	\$83,599	\$58,028	\$41,256	\$42,287	\$42,287	\$0	0.00%
2412	Clerical Tech & Off Overtime	\$315	\$0	\$0	\$64	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hrly/Daily/Subs	\$18,087	\$0	\$6,196	\$13,709	\$13,709	\$14,052	\$4,052	(\$10,000)	-71.16%
	Subtotal	\$1,821,737	\$1,905,951	\$1,856,052	\$1,745,288	\$1,719,805	\$1,762,613	\$1,666,253	(\$96,360)	-5.47%
EMPLOYEE BENEFITS										
3102	STRS - Classified	\$4,973	\$5,551	\$6,419	\$6,720	\$0	\$0	\$0	\$0	0.00%
3202	PERS - Classified	\$167,469	\$211,111	\$236,118	\$291,717	\$312,124	\$319,927	\$304,351	(\$15,576)	-4.87%
3302	Medicare - Non Instructional	\$25,236	\$27,075	\$26,104	\$24,373	\$25,576	\$26,215	\$24,330	(\$1,885)	-7.19%
3312	OASDI - Classified	\$105,010	\$113,018	\$108,886	\$106,042	\$109,356	\$112,090	\$104,030	(\$8,060)	-7.19%
3402	Health & Welfare - Classified	\$275,231	\$315,117	\$317,141	\$334,868	\$353,439	\$353,439	\$302,812	(\$50,627)	-14.32%
3502	SUI - Classified	\$1,057	\$1,115	\$1,077	\$1,093	\$1,022	\$1,048	\$973	(\$75)	-7.14%
3602	Workers Comp - Classified	\$37,357	\$39,412	\$38,049	\$35,700	\$36,158	\$37,062	\$34,397	(\$2,665)	-7.19%
3702	Retiree Benefits - Classified	\$36,105	\$40,293	\$30,497	\$34,477	\$34,625	\$14,415	\$13,245	(\$1,170)	-8.12%
	Subtotal	\$652,437	\$752,692	\$764,291	\$834,990	\$872,300	\$864,196	\$784,138	(\$80,058)	-9.26%
BOOKS AND SUPPLIES										

Date and time printed 2/27/2020 11:35 AM
Version 2

FUND 01 - RESOURCE 0230 - TRANSPORTATION

PAGE 1 OF 3

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/13/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim Budget 2019-20 As of 10/31/19	Second Interim Budget 2019-20 As of 01/31/20	Second Interim 2019-20 vs. First Interim 2019-20	% Variance
4300	Materials and Supplies	\$340,283	\$266,481	\$166,874	\$237,500	\$210,000	\$210,000	\$193,000	(\$17,000)	-8.10%
4350	Other Supplies	\$1,242	\$776	\$673	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$50	\$15,828	\$5,935	\$6,000	\$10,000	\$10,000	\$5,000	(\$5,000)	-50.00%
4600	Fuel Gasoline	\$8,009	\$10,787	\$8,458	\$11,000	\$9,000	\$34,000	\$34,000	\$0	0.00%
4610	Fuel Natural Gas	\$20,701	\$25,217	\$26,570	\$28,270	\$42,308	\$27,308	\$27,308	\$0	0.00%
4620	Fuel Diesel	\$61,754	\$75,818	\$99,102	\$99,200	\$89,200	\$79,200	\$77,200	(\$2,000)	-2.53%
	Subtotal	\$432,039	\$394,907	\$307,612	\$382,970	\$361,508	\$361,508	\$337,508	(\$24,000)	-6.64%
SERVICES, OTHER OPERATING SUPPLIES										
5200	Travel & Conferences	\$400	\$4,282	\$4,033	\$5,000	\$5,000	\$5,000	\$3,000	(\$2,000)	-40.00%
5300	Dues and Memberships	\$0	\$0	\$75	\$500	\$500	\$500	\$500	\$0	0.00%
5600	Rental, Leases & Repairs	\$296,000	\$178,552	\$156,167	\$175,767	\$255,267	\$215,267	\$201,267	(\$14,000)	-6.50%
5710	Direct Costs for Transf of Svc	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$573,546)	\$196,454	-25.51%
5711	Field Trips	(\$77,555)	(\$71,474)	(\$100,114)	(\$74,173)	(\$90,392)	(\$80,561)	(\$93,685)	(\$13,124)	16.29%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$7,050)	(\$7,471)	(\$10,677)	(\$22,006)	(\$26,761)	(\$13,400)	(\$14,100)	(\$700)	5.22%
5759	Work Order Changes	(\$49,225)	(\$25,508)	(\$32,074)	(\$49,000)	(\$69,500)	(\$49,500)	(\$49,500)	\$0	0.00%
5800	Contract Services	\$44,603	\$66,049	\$46,392	\$61,105	\$36,105	\$76,105	\$73,069	(\$3,036)	-3.99%
5910	Postage/Mailing	\$1,113	\$788	\$1,142	\$2,054	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$1,503	\$2,409	\$2,525	\$3,800	\$3,800	\$3,800	\$3,800	\$0	0.00%
	Subtotal	(\$559,212)	(\$621,373)	(\$701,531)	(\$665,953)	(\$652,927)	(\$609,735)	(\$446,141)	\$163,594	-26.83%
CAPITAL OUTLAY										
6400	Equipment	\$71,256	\$429,842	\$363,282	\$29,631	\$50,631	\$691,490	\$641,490	(\$50,000)	-7.23%
	Subtotal	\$71,256	\$429,842	\$363,282	\$29,631	\$50,631	\$691,490	\$641,490	(\$50,000)	-7.23%
OTHER FINANCING SOURCES AND USES										
InterFund Transfers Out										
7612	To: Fund 20 - Post Employment Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL EXPENDITURES	\$2,418,257	\$2,862,020	\$2,589,706	\$2,326,926	\$2,351,317	\$3,070,072	\$2,983,248	(\$86,824)	-2.83%
	SURPLUS / (DEFICIT)	\$7,576	\$0	\$0	\$0	\$0	(\$34,704)	\$0	\$34,704	-100.00%
	BEGINNING FUND BALANCE	(\$7,576)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Date and time printed 2/27/2020 11:35 AM
Version 2

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/13/2019	Adopted Budget 2019-20 As of 06/26/2019	First Interim Budget 2019-20 As of 10/31/19	Second Interim Budget 2019-20 As of 01/31/20	Second Interim 2019-20 vs. First Interim 2019-20	% Variance
	ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	(\$34,704)	\$0	\$34,704	0.00%

SPECIAL EDUCATION

BERKELEY UNIFIED SCHOOL DISTRICT

Revenue and Expenditures

SPECIAL EDUCATION

SACS RESC	SACS OBJ	Description	Audited Actuals 2015-16 As of 6/30/2016	Audited Actuals 2016-17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-2020 As of 6/26/19	First Interim 2019-2020 As of 10/31/19	Second Interim 2019-2020 As of 01/31/2020	Second Interim 2019-20 vs. First Interim 2019-20	% Variance
REVENUE											
3310	8181	Special Ed - IDEA Basic Grant Entitlement	1,661,188	1,599,513	1,600,032	1,781,717	1,712,997	1,803,451	1,803,451	0	0.00%
3310	8990	Special Ed - IDEA Basic Grant Entitlement	(262,447)	(261,318)	0	0	0	0	0	0	0.00%
3312	8990	Coordinated Early Intervention	262,447	261,318	0	0	0	0	0	0	0.00%
3315	8182	Special Ed - IDEA Preschool Entitlement	31,392	36,750	42,520	35,650	42,112	43,923	43,923	0	0.00%
3320	8182	Special Ed - IDEA Preschool Local Entitleme	57,070	105,859	120,014	0	0	0	0	0	0.00%
3327	8182	Special Ed - Mental Health Fed	119,834	108,407	106,909	108,731	108,731	107,811	107,811	0	0.00%
3385	8182	Special Ed - IDEA Early Intervention	5,923	0	0	6,461	3,046	12,793	12,793	0	0.00%
3410	8290	Special Ed - TPP	89,229	91,533	84,657	87,040	116,306	116,306	116,306	0	0.00%
6520	8590	Special Ed - Workability I	92,698	84,520	85,430	80,395	85,200	85,200	85,200	0	0.00%
6520	8599	Special Ed - Workability I	0	0	0	4,805	0	0	0	0	0.00%
5640	8290	Special Ed - Medical Billing Option	183,228	138,551	196,483	173,454	150,000	169,800	202,706	32,906	19.38%
6500	8097	Special Ed - Property Taxes Transfers	384,165	535,089	600,312	628,740	634,462	633,669	633,669	0	0.00%
6500	8699	Special Ed - Local Revenue	420	(3)	7,104	525	0	20,000	20,000	0	0.00%
6500	8791	Special Ed - Apportionment	4,886,579	4,563,949	4,437,720	4,781,575	4,876,093	4,871,487	4,871,487	0	0.00%
6512	8590	Special Ed - Mental Health	598,792	565,784	795,026	591,537	589,746	570,547	608,945	38,398	6.73%
6515	8590	Special Ed - Infant Discretionary	693	(329)	0	557	263	1,326	1,326	0	0.00%
9171	8699	Special Ed - Oakland Unified Speech & Lang	0	72,988	78,388	68,566	47,915	47,915	47,915	0	0.00%
		Total Revenue	8,111,211	7,902,611	8,154,595	8,349,752	8,366,871	8,484,228	8,555,532	71,304	0.84%
EXPENDITURES											
Certificated Salaries											
1102		Teachers' Monthly Salaries	5,603,513	5,981,109	5,887,242	6,264,588	6,327,948	5,900,313	6,457,380	557,067	9.44%
1103		Substitute Teachers Illness	115,694	70,669	88,732	100,251	44,843	54,697	83,183	28,486	52.08%
1106		Teacher Extra Duty/Curr Dv	0	3,203	1,544	7,622	9,588	9,688	6,884	(2,804)	-28.95%
1116		Teachers Hourly/Daily/ Subs Other	74,501	80,279	84,290	152,706	66,043	67,595	94,415	26,820	39.68%
1117		Teachers Stipend	1,000	0	1,000	0	50	50	15,086	15,036	30072.74%
1202		Certificated Pupil Support Salaries	1,057,229	1,091,396	1,022,416	1,111,933	1,232,023	1,134,455	1,297,041	162,586	14.33%
1203		Certificated Pupil Support - Subs	91,395	1,393	1,115	36,933	1,000	46,130	101,271	55,141	119.53%
1216		Certificated Pupil Support - Hrly/Daily/Subs	18,124	82,458	99,099	40,766	8,000	8,200	1,349	(6,851)	-83.55%
1302		Certificated Supervisor & Adm Salaries	586,203	655,046	640,246	680,167	660,586	677,101	622,626	(54,475)	-8.05%
1316		Adm & Supv - Subs	0	0	0	0	50	51	0	(51)	-100.00%
1317		Adm & Supv - Stipend	0	3,000	0	0	0	0	0	0	0.00%
1350		Cash in Lieu of Benefits	11,610	13,772	11,007	23,057	23,147	23,147	17,211	(5,936)	-25.64%
1902		Other Certificated Monthly Salaries	56,229	58,395	58,098	58,948	59,146	60,625	57,960	(2,665)	-4.40%
		Total Certificated Salaries	7,615,497	8,040,720	7,894,789	8,476,972	8,432,424	7,982,052	8,754,406	772,354	9.68%

BERKELEY UNIFIED SCHOOL DISTRICT

Revenue and Expenditures

SPECIAL EDUCATION

SACS RESC	SACS OBJ	Description	Audited Actuals 2015-16 As of 6/30/2016	Audited Actuals 2016-17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-2020 As of 6/26/19	First Interim 2019-2020 As of 10/31/19	Second Interim 2019-2020 As of 01/31/2020	Second Interim 2019-20 vs. First Interim 2019-20	% Variance
Classified Salaries											
	2102	Instructional Aides Monthly Salary	2,778,500	3,194,831	3,144,729	3,499,398	3,874,453	3,880,974	3,767,961	(113,013)	-2.91%
	2103	Instructional Aides Substitute	199,373	173,707	143,708	125,179	61,512	63,050	291,447	228,397	362.25%
	2112	Instructional Aides overtime	2,194	176	166	12,670	2,000	2,050	9,522	7,472	364.47%
	2116	Instructional Aides Hrly/Daily/Sub/Others	564,284	652,572	879,667	638,804	506,354	443,889	107,892	(335,997)	-75.69%
	2150	Cash In Lieu of Benefits	184,492	171,593	167,737	147,710	151,379	137,732	148,617	10,885	7.90%
	2202	Classified Support Monthly Salary	418,501	463,711	524,783	655,275	679,954	696,179	755,826	59,647	8.57%
	2212	Classified Support Overtime	0	0	226	0	0	0	0	0	0.00%
	2216	Classified Support Hrly/Daily	10,323	15,762	20,433	12,243	22,280	22,837	10,782	(12,055)	-52.79%
	2250	Cash In Lieu	5,644	(794)	2,914	9,089	9,122	9,122	30,207	21,085	231.15%
	2402	Clerical Tech & Off Staff Salaries	261,749	286,466	281,425	259,358	287,500	294,069	309,757	15,688	5.33%
	2403	Clerical Tech & Office Staff Substitutes	0	0		10,073	0	0	4,252	4,252	0.00%
	2412	Clerical Tech & Office Staff overtime	0	0	0	113	0	0	8,261	8,261	0.00%
	2416	Clerical Tech & Off Staff - Hrly/Subs	11,653	10,706	14,444	25,463	22,966	23,540	5,854	(17,686)	-75.13%
	2450	Cash In Lieu of Benefits	3,655	3,495	3,632	3,715	3,721	3,721	2,688	(1,033)	-27.77%
	2917	Stipend / Student Workers	19,765	25,034	33,033	19,157	52,371	52,371	52,204	(167)	-0.32%
		Total Classified Salaries	4,460,133	4,997,258	5,216,897	5,418,246	5,673,612	5,629,534	5,505,269	(124,265)	-2.21%
Benefits											
	3101	STRS - Certificated	765,634	972,983	1,084,563	1,311,121	1,357,970	1,280,051	1,481,143	201,092	15.71%
	3102	STRS - Classified	482	404	2,050	93	0	0	193	193	0.00%
	3201	PERS - Certificated	17,271	18,710	20,577	28,896	18,050	18,501	9,396	(9,105)	-49.21%
	3202	PERS - Classified	399,316	533,240	612,403	796,220	841,666	836,856	1,053,336	216,480	25.87%
	3301	Medicare - Certificated	101,840	108,967	110,027	115,527	120,513	113,949	122,687	8,738	7.67%
	3302	Medicare - Classified	61,860	70,189	73,336	75,985	72,887	73,160	79,392	6,232	8.52%
	3311	FICA - Certificated	8,740	7,935	8,190	10,823	11,608	11,899	11,899	0	0.00%
	3312	FICA - Classified	264,316	299,808	312,305	322,791	352,949	355,143	348,617	(6,526)	-1.84%
	3401	Health & Welfare - Certificated	606,144	587,174	595,124	603,338	632,599	546,428	590,324	43,896	8.03%
	3402	Health & Welfare - Classified	839,421	947,274	980,033	974,089	969,836	923,532	981,764	58,232	6.31%
	3501	SUI - Certificated	4,418	4,665	5,291	4,917	4,920	4,663	4,905	242	5.20%
	3502	SUI - Classified	2,584	2,886	3,031	3,135	3,399	3,415	3,565	150	4.40%
	3601	Workers Compensation - Certificated	156,159	164,617	162,488	173,769	175,385	166,229	180,125	13,896	8.36%
	3602	Workers Compensation - Classified	91,848	102,448	107,288	111,005	115,005	115,688	121,187	5,499	4.75%
	3701	Retiree Benefit - Certificated	198,176	209,197	182,442	169,382	188,776	68,236	74,228	5,992	8.78%
	3702	Retiree Benefit - Classified	98,757	115,736	89,421	95,951	108,706	41,922	44,030	2,108	5.03%
		Total Benefits	3,616,967	4,146,233	4,348,569	4,797,042	4,974,269	4,559,672	5,106,791	547,119	12.00%
		Subtotal Salaries & Benefits	15,692,598	17,184,210	17,460,255	18,692,260	19,080,305	18,171,258	19,366,466	1,195,208	6.58%
Books and Supplies											
	4300	Materials & Supplies	36,834	62,928	63,721	33,784	89,937	133,218	129,802	(3,416)	-2.56%
	4350	Other Supplies	20,483	22,595	42,138	50,013	56,200	56,200	56,200	0	0.00%
	4400	Equipment \$500 to \$5,000	25,550	99,865	40,562	60,102	62,700	84,700	78,255	(6,445)	-7.61%
		Total Books and Supplies	82,867	185,388	146,422	143,898	208,837	274,118	264,257	(9,861)	-3.60%

BERKELEY UNIFIED SCHOOL DISTRICT

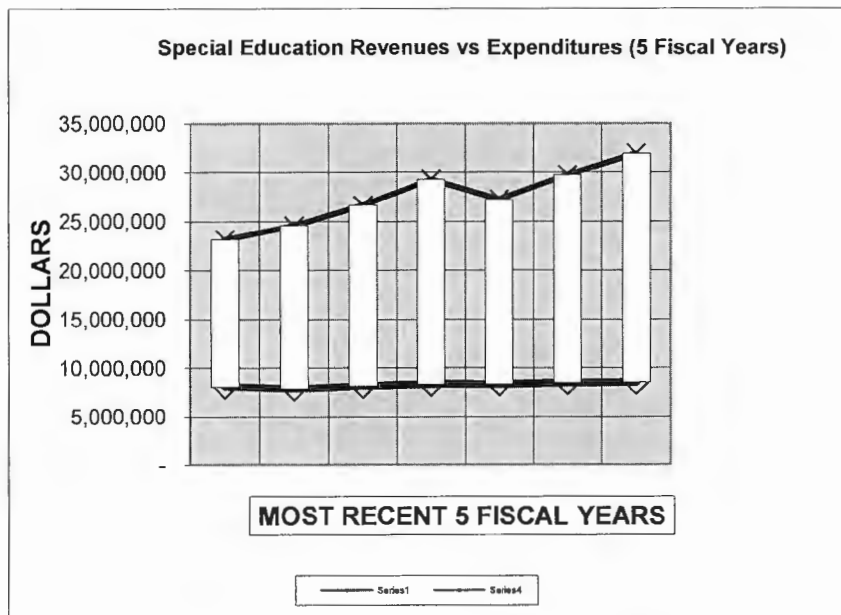
Revenue and Expenditures

SPECIAL EDUCATION

SACS RESC	SACS OBJ	Description	Audited Actuals 2015-16 As of 6/30/2016	Audited Actuals 2016-17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-2020 As of 6/26/19	First Interim 2019-2020 As of 10/31/19	Second Interim 2019-2020 As of 01/31/2020	Second Interim 2019-20 vs. First Interim 2019-20	% Variance
Operating Expenditures											
	5200	Travel & Conference	11,845	16,365	12,304	15,935	24,383	25,984	22,984	(3,000)	-11.55%
	5220	Travel & Training	28,510	18,681	10,180	15,721	7,179	7,179	7,179	0	0.00%
	5300	Dues & Memberships	2,658	2,546	3,964	4,643	2,050	2,050	1,850	(200)	-9.76%
	5600	Rentals, Leases & Repairs	14,031	183	1,068	967	500	2,777	2,777	0	0.00%
	5800/5100	Professional/ Consulting Serv & Opr Exp.	1,320,335	1,219,646	1,657,888	1,508,036	1,212,791	1,919,868	2,638,766	718,898	37.45%
	5620	Maintenance Contracts	0	0	4,399	0	100	100	100	0	0.00%
	5805/5105	Non Public Agencies (Instruc. Per. Services)	3,099,191	3,530,338	4,117,517	4,130,942	3,680,421	5,570,144	5,541,607	(28,537)	-0.51%
	5815/5115	Non Public Schools	1,421,655	1,424,405	1,864,984	2,838,317	1,992,271	2,603,066	2,819,011	215,945	8.30%
	5829	Legal Fees	159,788	149,189	304,023	404,596	171,818	171,818	271,818	100,000	58.20%
	5840	Special Education Settlement	1,079,613	705,895	1,243,629	1,339,002	750,000	907,670	919,391	11,721	1.29%
	5910	Postage /Mailings	2,314	2,127	1,717	4,701	1,500	1,500	1,696	196	13.03%
	5920	Cell Phone /Pages	0	0	0	569	700	700	700	0	0.00%
		Total Operating Expenditures	7,139,940	7,069,375	9,221,673	10,263,427	7,843,713	11,212,856	12,227,878	1,015,022	9.05%
Direct and Indirect Support Cost											
	7130	State Special Schools	822	(130)	11,004	9,396	500	500	500	0	0.00%
	7142	Other Tuition Pmts/County ofc	0	0	0	0	50	50	50	0	0.00%
	7340	Indirect Cost, including Transportation	123,005	124,035	138,958	119,291	106,387	111,584	111,584	0	0.00%
		Total Direct and Indirect Support Cost	123,827	123,905	149,962	128,687	106,937	112,134	112,134	0	0.00%
		Total Other Expenditures	7,346,633	7,378,668	9,518,057	10,536,013	8,159,487	11,599,108	12,604,269	1,005,161	8.67%
		Total Expenditures	23,039,231	24,562,878	26,978,312	29,228,273	27,239,792	29,770,366	31,970,736	2,200,370	7.39%
		Change in Fund Balance	118,000	(2,340)	(341,311)	39,147	0	(48,120)	(48,120)	0	0.00%
		Sub Total Expenditures and Change in Fund Balance	23,157,231	24,560,538	26,637,001	29,267,420	27,239,792	29,722,246	31,922,616	2,200,370	7.40%
	8980	Contribution from the General Fund/TIIG	(15,046,022)	(16,657,927)	(18,482,407)	(20,917,668)	(18,872,921)	(21,238,018)	(23,367,084)	(2,129,066)	10.02%
Supplemental Information - Effective FY 2013-14											
		Revenue Limit transfer, now a contribution	770,000	770,000	770,000	770,000	770,000	770,000	573,454		
		Expenses for Special Ed Transportation now	(1,321,642)	(1,314,273)	(1,467,316)	(1,667,872)	(1,341,241)	(1,362,241)	(1,362,241)		
		Comparative contribution	(15,597,664)	(17,202,200)	(19,179,722)	(21,815,540)	(19,444,162)	(21,830,259)	(24,155,871)		

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2015-16	2016-17	2017-18	2018-19	2019-2020	2019-2020	2019-2020
Reporting Period	Audited Actuals As of 6/30/2016	Audited Actuals As of 6/30/17	Audited Actuals As of 6/30/18	Audited Actuals As of 6/30/19	Adopted Budget As of 6/26/19	First Interim As of 10/31/19	Second Interim As of 01/31/2020
Total Revenues	8,111,211	7,902,611	8,154,595	8,349,752	8,366,871	8,484,228	8,555,532
Total Expenditures & Change in Fund Balance	23,157,231	24,560,538	26,637,001	29,267,420	27,239,792	29,722,246	31,922,616
General Fund and Fund Balance	(15,046,020)	(16,657,927)	(18,482,406)	(20,917,668)	(18,872,921)	(21,238,018)	(23,367,084)



The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education

PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-20 As of 6/26/19	First Interim Budget 2019-20 As of 10/31/19	Second Interim Budget 2019/20 As of 1/31/20	Second Interim 2019-20 vs. First Interim Budget 2019-20	% Variance
REVENUE										
8621	Parcel Taxes	\$5,845,680	\$5,873,649	\$6,000,282	\$6,161,016	\$6,255,681	\$6,255,681	\$6,255,681	\$0	0.00%
8623	Parcel Taxes Prior Year	\$4,524	\$22,694	\$0	\$126,268	\$0	\$26,556	\$26,556	\$0	0.00%
8660	Interest	\$3,337	\$6,550	\$10,714	\$5,024	\$3,000	\$3,000	\$3,000	\$0	0.00%
8699	All Other Local Revenue	\$109,462	\$116,021	\$77,621	(\$1,615)	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUE	\$5,963,002	\$6,018,913	\$6,088,617	\$6,290,693	\$6,258,681	\$6,285,237	\$6,285,237	\$0	0.00%
EXPENDITURES										
	CERTIFICATED SALARIES									
1116		\$0	\$0	\$0	\$0	\$0	\$5,150	\$5,150	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$5,150	\$5,150	\$0	0.00%
	CLASSIFIED SALARIES									
2202	Classified Support Monthly Salary	\$1,919,770	\$1,992,988	\$2,068,768	\$2,141,931	\$2,315,434	\$2,291,652	\$2,221,652	(\$70,000)	(3.05%)
2212	Classified Support Overtime	\$169,108	\$111,078	\$94,897	\$115,820	\$70,000	\$100,000	\$100,000	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$62,739	\$30,998	\$113,753	\$34,560	\$20,000	\$30,000	\$30,000	\$0	0.00%
2250	Cash-in-Lieu of Benefits	\$25,643	\$47,486	\$50,035	\$48,868	\$45,635	\$46,776	\$46,776	\$0	0.00%
	Subtotal	\$2,177,260	\$2,182,550	\$2,327,453	\$2,341,180	\$2,451,069	\$2,468,428	\$2,398,428	(\$70,000)	(2.84%)
2302	Class Super & Admin Monthly Salary	\$312,359	\$291,689	\$358,306	\$375,640	\$388,204	\$439,837	\$439,837	\$0	0.00%
2350	Cash-in-Lieu of Benefits	\$6,409	\$6,886	\$7,264	\$7,431	\$7,375	\$7,559	\$7,559	\$0	0.00%
	Subtotal	\$318,767	\$298,575	\$365,570	\$383,071	\$395,579	\$447,396	\$447,396	\$0	0.00%
2402	Clerical Tech & Ofc Staff Salary	\$117,038	\$144,281	\$141,634	\$146,937	\$152,233	\$147,996	\$147,996	\$0	0.00%
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$0	\$0	\$0	\$406	\$0	\$0	\$0	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$578	\$4,970	\$1,833	\$1,220	\$9,219	\$1,919	\$1,919	\$0	0.00%
	Subtotal	\$117,617	\$149,251	\$143,467	\$148,563	\$165,452	\$153,915	\$153,915	\$0	0.00%
	Total Salaries	\$2,613,644	\$2,630,376	\$2,836,490	\$2,872,814	\$3,012,100	\$3,074,889	\$3,004,889	(\$70,000)	(2.28%)
EMPLOYEE BENEFITS										

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-20 As of 6/26/19	First Interim Budget 2019/20 As of 10/31/19	Second Interim Budget 2019/20 As of 1/31/20	Second Interim Budget 2019-20 vs. First Interim Budget 2019-20	% Variance
3101	STRS, Certificated	\$0	\$0	\$0	\$0	\$0	\$880	\$880	\$0	0.00%
3102	STRS, Classified	\$4,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3202	Public Empl. Ret. Sys. (PERS) Classif	\$278,837	\$334,894	\$406,388	\$478,835	\$578,823	\$586,330	\$572,525	(\$13,805)	(2.35%)
3301	Medicare/Certificated	\$0	\$0	\$0	\$0	\$0	\$75	\$75	\$0	0.00%
3302	Medicare/Alt. Classified Position	\$36,231	\$37,067	\$39,708	\$40,291	\$42,800	\$47,883	\$46,868	(\$1,015)	(2.12%)
3312	OASDI/Alt. Classif Position	\$152,627	\$157,106	\$168,260	\$172,278	\$183,013	\$190,607	\$186,267	(\$4,340)	(2.28%)
3402	Health & Welfare Ben. Classified	\$360,439	\$347,341	\$377,776	\$375,831	\$399,377	\$408,020	\$396,020	(\$12,000)	(2.94%)
3501	State Unemployment Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$3	\$3	\$0	0.00%
3502	State Unemployment Ins. Classified	\$1,524	\$1,535	\$1,660	\$1,680	\$1,710	\$1,784	\$1,743	(\$41)	(2.30%)
3601	Workers' Compensation Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$106	\$106	\$0	0.00%
3602	Workers' Compensation Ins. Classif.	\$53,862	\$54,242	\$58,652	\$59,375	\$60,511	\$63,025	\$61,590	(\$1,435)	(2.28%)
3701	Retiree Benefits, Certificated Postion	\$0	\$0	\$0	\$0	\$0	\$46	\$46	\$0	0.00%
3702	Retiree Benefits, Classified Position	\$60,607	\$68,807	\$59,737	\$56,823	\$64,312	\$27,121	\$26,491	(\$630)	(2.32%)
	Subtotal	\$948,240	\$1,000,992	\$1,112,181	\$1,185,112	\$1,330,546	\$1,325,880	\$1,292,614	(\$33,266)	(2.51%)
	BOOKS AND SUPPLIES									
4350	Other Supplies	\$452,686	\$443,261	\$325,658	\$383,906	\$394,000	\$341,000	\$399,000	\$58,000	17.01%
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$2,256	\$10,370	\$11,166	\$28,471	\$22,000	\$103,000	\$103,000	\$0	0.00%
4600	Fuel - Gasoline	\$0	\$0	\$32,959	\$34,597	\$25,000	\$25,000	\$35,000	\$10,000	40.00%
4610	Fuel - Natural Gas	\$0	\$0	\$1,452	\$1,236	\$1,000	\$1,000	\$1,000	\$0	0.00%
4620	Fuel - Diesel	\$0	\$1,265	\$2,603	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
	Subtotal	\$454,943	\$454,896	\$373,838	\$448,209	\$443,000	\$471,000	\$539,000	\$68,000	14.44%
	SERV., OTHER OPER. SUPP.									
5200	Travel and Conferences	\$2,789	\$1,222	\$10,211	\$6,337	\$5,700	\$5,700	\$11,100	\$5,400	94.74%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$1,360,738	\$1,079,447	\$883,208	\$1,256,051	\$1,040,000	\$1,173,071	\$1,490,071	\$317,000	27.02%
5610	Rentals and Leases	\$15,786	\$10,694	\$14,223	\$13,197	\$10,000	\$25,000	\$35,000	\$10,000	40.00%
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5759	Work Order Charges	\$44,039	\$23,270	\$23,525	\$33,668	\$60,500	\$40,500	\$40,500	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$148,689	\$144,248	\$129,990	\$137,663	\$143,617	\$259,357	\$263,357	\$4,000	1.54%
5829	Legal Fees	\$0	\$2,957	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-20 As of 6/26/19	First Interim Budget 2019/20 As of 10/31/19	Second Interim Budget 2019/20 As of 1/31/20	Second Interim Budget 2019-20 vs. First Interim Budget 2019-20	% Variance
5831	Audit Expense	\$1,360	\$6,900	\$7,100	\$8,800	\$7,300	\$7,300	\$7,300	\$0	0.00%
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$1,089	\$4,565	\$4,170	\$6,643	\$8,000	\$8,000	\$8,000	\$0	0.00%
	Subtotal	\$1,577,490	\$1,276,302	\$1,075,427	\$1,465,360	\$1,278,117	\$1,521,928	\$1,858,328	\$336,400	22.10%
	CAPITAL OUTLAY									
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$59,077	\$72,562	\$109,712	\$114,606	\$95,000	\$69,929	\$66,311	(\$3,618)	(5.17%)
	Subtotal	\$59,077	\$72,562	\$109,712	\$114,606	\$95,000	\$69,929	\$66,311	(\$3,618)	(5.17%)
	DIRECT SUPPORT / INDIRECT COSTS									
7340	Indirect Costs	\$369,732	\$348,392	\$321,717	\$354,014	\$327,030	\$339,505	\$355,495	\$15,990	4.71%
7350	Direct Support Chg - Interfund	\$0	\$0		\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$369,732	\$348,392	\$321,717	\$354,014	\$327,030	\$339,505	\$355,495	\$15,990	4.71%
	TOTAL EXPENDITURES	\$6,023,124	\$5,783,520	\$5,829,365	\$6,440,115	\$6,485,793	\$6,803,131	\$7,116,637	\$313,506	4.61%
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$60,122)	\$235,394	\$259,252	(\$149,422)	(\$227,112)	(\$517,894)	(\$831,400)	(\$313,506)	60.53%
	BEGINNING FUND BALANCE	\$1,076,411	\$1,016,289	\$1,251,683	\$1,510,935	\$1,361,513	\$1,361,513	\$1,361,513	\$0	0.00%
	ENDING FUND BALANCE	\$1,016,289	\$1,251,683	\$1,510,935	\$1,361,513	\$1,134,401	\$843,619	\$530,113	(\$313,506)	(37.16%)
	Adjusted Ending Fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$180,694	\$173,506	\$174,881	\$193,203	\$194,574	\$204,094	\$213,499	\$9,405	4.61%
	RESTRICTED ENDING FUND BALANCE	\$835,596	\$1,078,177	\$1,336,054	\$1,168,310	\$939,827	\$639,525	\$316,614	(\$322,911)	(50.49%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-20 As of 6/26/19	First Interim Budget 2019/20 As of 10/31/19	Second Interim Budget 2019/20 As of 1/31/20	Second Interim 2019/20 vs. First Interim Budget 2019/20	% Variance
REVENUE										
8621	Parcel Taxes	\$25,521,686	\$25,634,458	\$30,160,413	\$30,908,742	\$32,153,100	\$32,153,100	\$32,153,100	\$0	0.00%
8623	Parcel Tax Prior Year	\$19,454	\$63,017	\$0	\$296,316	\$0	\$33,313	\$33,313	\$0	0.00%
8660	Interest	\$39,438	\$74,128	\$116,616	\$176,871	\$65,000	\$65,000	\$65,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$1,491	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$25,580,578	\$25,773,093	\$30,277,029	\$31,381,929	\$32,218,100	\$32,251,413	\$32,251,413	\$0	0.00%
EXPENDITURES										
	CERTIFICATED SALARIES									
1102	Teachers' Monthly Salaries	\$2,498,967	\$1,576,034	\$3,093,264	\$3,649,634	\$4,356,132	\$4,508,097	\$4,519,355	\$11,258	0.25%
1103	Substitute Teacher Illness	\$865	\$6,946	\$7,525	\$7,816	\$12,309	\$39,991	\$123,079	\$83,088	207.77%
1114	Subs T&C/Field Trips	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1116	Tchr Hourly/Daily/Subs Other	\$132,132	\$95,917	\$92,161	\$59,273	\$60,013	\$108,318	\$125,017	\$16,699	15.42%
1117	Teacher Stipend	\$46,781	\$48,122	\$49,390	\$55,503	\$57,937	\$68,622	\$67,538	(\$1,084)	(1.58%)
1202	Cert Pupil Support Monthly Salary	\$1,198,927	\$1,309,695	\$1,197,544	\$1,306,111	\$1,453,182	\$1,488,435	\$1,533,291	\$44,856	3.01%
1203	Cert Pupil Support/Subs	\$0	\$0	\$0	\$0	\$0	\$0	\$1,656	\$1,656	0.00%
1216	Hrly / Daily / Subs	\$965	\$0	\$979	\$210	\$829	\$829	\$829	\$0	0.00%
1217	Cert Pupil Support Stipend	\$0	\$3,000	\$0		\$0	\$0	\$0	\$0	0.00%
1302	Cert Supervisor & Adm Monthly Salary	\$480,720	\$507,668	\$472,610	\$432,955	\$666,662	\$689,934	\$692,383	\$2,449	0.35%
1350	Cash-in-Lieu of Benefits	\$3,991	\$4,408	\$4,927	\$12,165	\$7,375	\$7,375	\$14,753	\$7,378	100.04%
1902	Other Certificated Salaries	\$201,433	\$254,614	\$261,798	\$362,065	\$329,983	\$325,416	\$325,416	\$0	0.00%
1916	Other Hourly Certificated Salaries	\$10,708	\$13,132	\$2,151	\$11,283	\$5,387	\$5,387	\$5,387	\$0	0.00%
1917	Certificated Stipend	\$47,332	\$31,055	\$30,981	\$28,350	\$34,093	\$33,739	\$33,739	\$0	0.00%
	Subtotal Certificated Salaries	\$4,622,819	\$3,850,591	\$5,213,330	\$5,925,366	\$6,983,902	\$7,276,143	\$7,442,443	\$166,300	2.29%
	CLASSIFIED SALARIES									
2102	Instructional Aides Monthly Salary	\$23,582	\$42,204	\$14,789	\$14,722	\$29,508	\$46,681	\$46,681	\$0	0.00%
2103	Instructional Aides Substitute	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0	0.00%
2116	Instructional Aides Hrly/Daily/Sub Other	\$26,386	\$16,013	\$29,437	\$40,477	\$0	\$28,070	\$28,416	\$346	1.23%
2117	Classified Stipends	\$0	\$0	\$0	\$0	\$0	\$0	\$40,582	\$40,582	0.00%
2146	Tutors - Hourly	\$53,254	\$57,232	\$54,322	\$65,279	\$29,811	\$86,937	\$86,937	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-20 As of 6/26/19	First Interim Budget 2019/20 As of 10/31/19	Second Interim Budget 2019/20 As of 1/31/20	Second Interim 2019/20 vs. First Interim Budget 2019/20	% Variance
2150	Cash-in-Lieu of Benefits	\$11,851	\$12,344	\$6,784	\$5,861	\$1,696	\$1,696	\$4,041	\$2,345	138.27%
2182	Instrucional Spec. Monthly Salary	\$137,573	\$110,573	\$89,558	\$82,557	\$70,609	\$64,291	\$64,294	\$3	0.00%
2186	Instructional Spec. Hourly	\$5,050	\$11,909	\$31,334	\$11,952	\$10,729	\$10,633	\$10,633	\$0	0.00%
2202	Classified Support Monthly Salary	\$997,844	\$1,040,451	\$1,047,754	\$1,070,724	\$1,058,124	\$1,105,917	\$1,117,143	\$11,226	1.02%
2203	Classified Support Subs	\$5,122	\$6,019	\$7,976	\$15,075	\$14,962	\$14,962	\$14,962	\$0	0.00%
2212	Classified Support Overtime	\$318	\$2,232	\$268	\$644	\$3,187	\$3,184	\$3,184	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$23,031	\$23,902	\$18,032	\$12,132	\$15,326	\$27,488	\$27,488	\$0	0.00%
2250	Cash-in-Lieu of Benefits	\$34,216	\$29,822	\$33,613	\$35,020	\$37,318	\$40,198	\$40,198	\$0	0.00%
2302	Class Super & Admin Month Salary	\$218,894	\$283,945	\$294,270	\$307,550	\$212,544	\$217,857	\$217,857	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$172,188	\$172,215	\$137,910	\$158,093	\$176,563	\$181,896	\$181,896	\$0	0.00%
2412	Clerical Tech & Office Overtime	\$439	\$209	\$247	\$430	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$6,051	\$4,386	\$10,086	\$998	\$7,476	\$7,447	\$7,447	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$7,149	\$7,695	\$2,736	\$16,173	\$14,750	\$14,750	\$14,750	\$0	0.00%
2902	Other Classified Monthly Salary	\$395,486	\$420,137	\$369,008	\$386,607	\$238,514	\$250,677	\$251,311	\$634	0.25%
2912	Other Classified Overtime	\$0	\$321	\$0	\$61	\$1,150	\$0	\$0	\$0	0.00%
2916	Other Class Hrly/Daily Subs Other	\$12,065	\$15,330	\$25,537	\$6,683	\$4,215	\$5,368	\$6,739	\$1,371	25.54%
2950	Cash-in-Lieu of Benefits	\$21,918	\$19,657	\$17,162	\$17,446	\$17,405	\$17,405	\$17,405	\$0	0.00%
	Subtotal Classified Salaries	\$2,152,592	\$2,276,864	\$2,190,823	\$2,248,564	\$1,943,887	\$2,125,457	\$2,181,964	\$56,507	2.66%
	EMPLOYEE BENEFITS									
3101	State Tchrs' Ret Sys (STRS), Cert	\$437,358	\$428,618	\$685,297	\$905,151	\$1,167,923	\$1,197,684	\$1,222,831	\$25,147	2.10%
3102	State Tchrs' Ret Sys, (STRS) Class.	\$129	\$681	\$272	(\$35)	\$0	\$0	\$0	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$45,347	\$58,223	\$44,486	\$35,455	\$29,964	\$55,969	\$55,969	\$0	0.00%
3202	Public Empl. Ret. Sys (PERS) Class.	\$220,873	\$269,038	\$293,047	\$352,314	\$373,298	\$384,798	\$385,537	\$739	0.19%
3301	Medicare - Certificated	\$61,434	\$51,808	\$70,222	\$80,276	\$102,484	\$105,551	\$107,881	\$2,330	2.21%
3302	Medicare -Classified	\$29,439	\$31,480	\$30,243	\$31,078	\$28,187	\$30,800	\$31,401	\$601	1.95%
3311	OASDI/Medicare/Alt. Certif. Position	\$21,816	\$23,592	\$15,965	\$11,572	\$9,510	\$17,597	\$17,597	\$0	0.00%
3312	OASDI/Medicare/Alt. Classif. Position	\$125,800	\$133,249	\$129,130	\$132,890	\$120,429	\$131,683	\$134,835	\$3,152	2.39%
3401	Health & Welfare - Certificated	\$407,736	\$323,503	\$428,070	\$428,172	\$806,533	\$641,719	\$638,968	(\$2,751)	(0.43%)
3402	Health & Welfare - Classified	\$298,221	\$340,411	\$311,410	\$296,964	\$334,141	\$310,986	\$308,500	(\$2,486)	(0.80%)
3501	State Unemployment Ins. Certif	\$2,682	\$2,231	\$3,022	\$3,280	\$4,530	\$4,212	\$4,296	\$84	1.99%
3502	State Unemployment Ins. Class	\$1,251	\$1,378	\$1,271	\$1,304	\$1,143	\$1,252	\$1,261	\$9	0.72%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-20 As of 6/26/19	First Interim Budget 2019/20 As of 10/31/19	Second Interim Budget 2019/20 As of 1/31/20	Second Interim 2019/20 vs. First Interim Budget 2019/20	% Variance
3601	Workers' Comp. Ins. Certificated	\$94,813	\$78,825	\$106,830	\$121,244	\$143,408	\$149,367	\$152,665	\$3,298	2.21%
3602	Workers' Comp. Ins. Classified	\$44,220	\$46,617	\$44,930	\$46,095	\$39,851	\$43,556	\$44,551	\$995	2.28%
3701	Retiree Benefits - Certificated	\$122,465	\$101,675	\$104,010	\$119,170	\$156,660	\$58,362	\$61,488	\$3,126	5.36%
3702	Retiree Benefits - Classified	\$54,318	\$60,600	\$44,046	\$43,630	\$41,074	\$17,367	\$17,882	\$515	2.97%
	Subtotal Employee Benefits	\$1,967,902	\$1,951,929	\$2,312,251	\$2,608,561	\$3,359,135	\$3,150,903	\$3,185,662	\$34,759	1.10%
	BOOKS & SUPPLIES									
4200	Books & Other Ref. Materials	\$144,556	\$78,721	\$73,156	\$89,383	\$104,494	\$103,794	\$113,418	\$9,624	9.27%
4300	Materials and Supplies	\$310,490	\$273,983	\$307,280	\$465,826	\$261,875	\$476,453	\$461,456	(\$14,997)	(3.15%)
4350	Other Supplies	\$4,017	\$7,286	\$6,192	\$7,611	\$35,000	\$31,000	\$31,000	\$0	0.00%
4380	Unallocated	\$0	\$0	\$0	\$0	\$1,513,483	\$1,175,243	\$944,499	(\$230,744)	(19.63%)
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$17,703	\$321,495	\$295,881	(\$25,614)	(7.97%)
4400	Equipment \$500 to \$5,000	\$83,193	\$62,823	\$53,713	\$112,662	\$382,932	\$373,442	\$373,442	\$0	0.00%
	Subtotal Books & Supplies	\$542,255	\$422,813	\$440,341	\$675,482	\$2,315,487	\$2,481,427	\$2,219,696	(\$261,731)	(10.55%)
	SVC, OTHER OPERATING SUPPLIES									
5200	Travel and Conferences	\$50,332	\$41,771	\$35,591	\$44,415	\$127,132	\$119,630	\$119,505	(\$125)	(0.10%)
5300	Dues and Memberships	\$620	\$688	\$794	\$780	\$4,100	\$4,100	\$4,229	\$129	3.15%
5600	Rentals, Leases, and Repairs	\$25,361	\$32,085	\$11,637	\$27,239	\$54,000	\$54,000	\$54,000	\$0	0.00%
5751	Field Trips - Interfund	\$7,050	\$7,471	\$9,072	\$4,491	\$21,261	\$7,900	\$8,600	\$700	8.86%
5752	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$1,011,112	\$942,156	\$978,842	\$1,065,067	\$1,252,977	\$1,506,277	\$1,566,381	\$60,104	3.99%
5820	Outside Printing	\$13,271	\$6,619	\$6,999	\$7,088	\$9,000	\$9,000	\$9,000	\$0	0.00%
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$10,800	\$0	(\$10,800)	(100.00%)
5831	Audit Expense	\$5,440	\$6,900	\$7,100	\$8,800	\$10,800	\$9,000	\$10,800	\$1,800	20.00%
5910	Postage/Mailings	\$1,854	\$8,361	\$8,197	\$8,755	\$9,000	\$0	\$9,000	\$9,000	0.00%
5920	Cell Phone	\$2,160	\$4,568	\$5,849	\$5,756	\$10,500	\$6,500	\$6,500	\$0	0.00%
5950	Postage - Interfund	\$7	\$472	\$690	\$790	\$4,025	\$2,025	\$2,025	\$0	0.00%
	Subtotal Other Operating Supplies	\$1,118,206	\$1,052,092	\$1,065,771	\$1,174,179	\$1,502,795	\$1,729,232	\$1,790,040	\$60,808	3.52%
	CAPITAL OUTLAY									
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Adopted Budget 2019-20 As of 6/26/19	First Interim Budget 2019/20 As of 10/31/19	Second Interim Budget 2019/20 As of 1/31/20	Second Interim 2019/20 vs. First Interim Budget 2019/20	% Variance
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST									
7340	Indirect costs	\$1,500,691	\$1,517,815	\$1,446,189	\$1,548,255	\$1,573,142	\$1,598,887	\$1,601,552	\$2,665	0.17%
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$1,500,691	\$1,517,815	\$1,446,189	\$1,548,255	\$1,573,142	\$1,598,887	\$1,601,552	\$2,665	0.17%
	TOTAL EXPENDITURES	\$11,904,466	\$11,072,104	\$12,668,705	\$14,180,408	\$17,678,348	\$18,362,049	\$18,421,357	\$59,308	0.32%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$13,676,112	\$14,700,990	\$17,608,324	\$17,201,521	\$14,539,752	\$13,889,364	\$13,830,056	(\$59,308)	(0.43%)
	OTHER FINANCING SOURCES AND USES									
	Interfund Transfers Out									
8980	Contribution from Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8981	BSEP Contribution	(\$12,913,282)	(\$14,477,072)	(\$13,538,036)	(\$13,977,541)	(\$13,629,958)	(\$13,821,033)	(\$13,821,033)	\$0	0.00%
8982	BSEP Direct Support	(\$390,071)	(\$395,051)	(\$373,335)	(\$388,695)	(\$551,200)	(\$551,200)	(\$551,200)	\$0	0.00%
8983	BSEP Substitute Compensation	(\$238,796)	(\$253,898)	(\$242,498)	(\$254,345)	(\$247,600)	(\$247,600)	(\$247,600)	\$0	0.00%
	Total Interfund Transfers Out	(\$13,542,149)	(\$15,126,021)	(\$14,153,869)	(\$14,620,580)	(\$14,428,758)	(\$14,619,833)	(\$14,619,833)	\$0	0.00%
	TOTAL OTHER FINANCING SOURCES AND USES	(\$13,542,149)	(\$15,126,021)	(\$14,153,869)	(\$14,620,580)	(\$14,428,758)	(\$14,619,833)	(\$14,619,833)	\$0	0.00%
	NET INCREASE(DECREASE) IN FUND BALANCE	\$133,963	(\$425,031)	\$3,454,455	\$2,580,941	\$110,994	(\$730,469)	(\$789,777)	(\$59,308)	8.12%
	BEGINNING FUND BALANCE	\$3,516,400	\$3,650,363	\$3,225,332	\$6,679,788	\$9,260,728	\$9,260,728	\$9,260,728	\$0	0.00%
	ENDING FUND BALANCE	\$3,650,363	\$3,225,332	\$6,679,787	\$9,260,729	\$9,371,722	\$8,530,259	\$8,470,951	(\$59,308)	(0.70%)
	Restricted to BSEP	\$2,886,964	\$2,439,388	\$5,875,110	\$8,396,699	\$8,408,509	\$7,540,803	\$7,479,715	(\$61,087)	(0.81%)
	Economic Uncertainties 3.0%	\$763,398	\$785,944	\$804,677	\$864,030	\$963,213	\$989,456	\$991,236	\$1,779	0.18%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Adopted Budget 2019-2020 As of 6/26/19	First Interim Budget 2019-2020 As of 10/31/19	Second Interim Budget 2019-2020 As of 1/31/20	Second Interim vs First Interim 2019-2020	% Variance
	REVENUE									
8290	All other Federal Revenue	\$906,838	\$947,778	\$819,931	\$859,242	\$736,972	\$711,105	\$711,105	\$0	0.00%
8590	All other State Revenue	\$3,180,573	\$3,081,147	\$3,134,437	\$3,399,542	\$3,457,262	\$3,609,110	\$3,609,110	\$0	0.00%
8599	Prior Year State Revenue	\$225,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$2,116	\$1,071	\$1,324	\$878	\$3,000	\$3,000	\$3,000	\$0	0.00%
8671	Adult Education Fees	\$244,499	\$204,716	\$206,009	\$188,894	\$231,000	\$231,000	\$231,000	\$0	0.00%
8699	All other Local Revenue	\$4,910	\$121,052	\$2,190	\$55,103	\$300	\$300	\$300	\$0	0.00%
	TOTAL REVENUE	\$4,564,444	\$4,355,763	\$4,163,891	\$4,503,659	\$4,428,534	\$4,554,515	\$4,554,515	\$0	0.00%
	CERTIFICATED SALARIES									
1104	Hourly Adult Ed Teaching	\$1,266,327	\$1,312,726	\$1,379,980	\$1,345,458	\$1,241,257	\$1,351,031	\$1,193,454	(\$157,577)	-11.66%
1106	Hrly Extra Duty/Curr Dev/Adult	\$166,024	\$159,098	\$139,886	\$138,184	\$132,867	\$128,030	\$117,462	(\$10,568)	-8.25%
1116	Teacher Hourly/Daily	\$274,453	\$261,619	\$242,976	\$212,708	\$268,391	\$275,806	\$311,949	\$36,143	13.10%
1117	Teachers Stipend	\$5,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1150	Cash in Lieu of Benefits	\$122,521	\$130,793	\$142,681	\$141,527	\$151,855	\$139,690	\$144,133	\$4,443	3.18%
1216	Hourly/Daily	\$22,243	\$49,501	\$51,798	\$47,745	\$53,497	\$54,834	\$54,834	\$0	0.00%
1250	Cash in Lieu of Benefits	\$5,418	\$6,347	\$9,089	\$9,069	\$9,449	\$9,449	\$9,449	\$0	0.00%
1302	Cert.Supvr/Admin Monthly Sal	\$243,175	\$259,472	\$254,628	\$259,123	\$259,123	\$265,601	\$270,119	\$4,518	1.70%
1306	Adm & Supvr Extra Duty	\$2,218	\$2,879	\$2,201	\$8,716	\$3,561	\$10,318	\$10,318	\$0	0.00%
1316	Adm & Supvr Subs	\$57,185	\$56,190	\$65,874	\$58,186	\$21,013	\$84,974	\$97,701	\$12,727	14.98%
1350	Cash in Lieu of Benefits	\$5,317	\$3,366	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$2,169,880	\$2,242,991	\$2,289,112	\$2,220,715	\$2,141,013	\$2,319,733	\$2,209,419	(\$110,314)	-4.76%
	CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$37,522	\$39,551	\$44,194	\$44,504	\$46,614	\$47,779	\$102,866	\$55,087	115.30%
2116	Instr Aides Limited Duration	\$338	\$1,095	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2165	Tutors-Hourly	\$54,034	\$62,010	\$78,552	\$93,728	\$34,111	\$170,776	\$159,770	(\$11,006)	-6.44%
2202	Class Support Monthly Salary	\$160,599	\$154,180	\$177,873	\$184,488	\$182,850	\$187,421	\$191,106	\$3,685	1.97%
2203	Class Support Substitutes	\$0	\$690	\$130	\$2,214	\$2,008	\$2,058	\$2,058	\$0	0.00%
2212	Classified Support-Overtime	\$4,541	\$1,750	\$174	\$1,728	\$1,618	\$1,658	\$1,879	\$221	13.33%
2216	Class Support-Limited Term	\$9,045	\$14,998	\$7,405	\$6,132	\$4,182	\$4,286	\$5,693	\$1,407	32.83%
2250	Cash in Lieu of Benefits	\$16,218	\$11,140	\$6,639	\$3,715	\$3,716	\$3,716	\$3,716	\$0	0.00%
2402	Clerical Tech/Office Staff Salary	\$401,712	\$387,423	\$298,741	\$331,581	\$305,010	\$316,387	\$344,842	\$28,455	8.99%
2412	Clerical Tech & Office Staff OT	\$7,971	\$9,501	\$11,932	\$22,427	\$11,836	\$23,798	\$23,798	\$0	0.00%
2416	Clerical Limited Term	\$3,360	\$0	\$7,988	\$356	\$350	\$359	\$437	\$78	21.73%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Adopted Budget 2019-2020 As of 6/26/19	First Interim Budget 2019-2020 As of 10/31/19	Second Interim Budget 2019-2020 As of 1/31/20	Second Interim vs First Interim 2019-2020	% Variance
2450	Cash in Lieu of Benefits	\$7,566	\$11,225	\$14,616	\$14,840	\$14,840	\$14,840	\$14,840	\$0	0.00%
	Subtotal	\$702,904	\$693,562	\$648,244	\$705,712	\$607,135	\$773,078	\$851,005	\$77,927	10.08%
	EMPLOYEE BENEFITS									
3101	State Teachers Retire.Sys.Cert	\$172,414	\$209,003	\$249,669	\$358,058	\$371,325	\$441,452	\$422,403	(\$19,049)	-4.32%
3201	Public Emp Ret Sys Cert	\$5,122	\$6,110	\$5,895	\$10,321	\$6,543	\$6,706	\$7,467	\$761	11.35%
3202	Public Empl.Retire Sys. Class	\$67,829	\$75,316	\$77,256	\$129,638	\$96,342	\$101,729	\$145,888	\$44,159	43.41%
3301	Medicare-Certificated	\$30,259	\$31,164	\$31,845	\$30,963	\$29,402	\$32,102	\$28,383	(\$3,719)	-11.58%
3302	Medicare-Classified	\$9,098	\$9,313	\$8,903	\$9,761	\$8,306	\$10,768	\$11,921	\$1,153	10.71%
3311	FICA-Certificated	\$11,985	\$11,900	\$11,048	\$10,534	\$10,175	\$10,429	\$9,028	(\$1,401)	-13.43%
3312	FICA-Classified	\$38,902	\$39,822	\$38,067	\$41,738	\$35,514	\$46,043	\$50,971	\$4,928	10.70%
3401	Health & Welfare Cert. Pos	\$90,050	\$103,936	\$124,136	\$122,605	\$114,310	\$116,509	\$103,836	(\$12,673)	-10.88%
3402	Health & Welfare Class. Pos	\$115,796	\$114,253	\$106,479	\$110,100	\$110,121	\$110,121	\$118,184	\$8,063	7.32%
3501	State Unemployment Cert	\$1,258	\$1,301	\$1,328	\$1,287	\$1,272	\$1,380	\$1,211	(\$169)	-12.25%
3502	State Unemployment Ins. Class	\$397	\$399	\$376	\$410	\$349	\$448	\$482	\$34	7.59%
3601	Workers Comp Cert	\$44,482	\$45,981	\$46,925	\$45,525	\$43,477	\$47,310	\$43,277	(\$4,033)	-8.52%
3602	Workers Comp Class	\$14,389	\$14,218	\$13,289	\$14,491	\$12,243	\$15,736	\$16,912	\$1,176	7.47%
3701	Retiree Benefits-Cert	\$27,371	\$25,559	\$18,314	\$16,375	\$15,138	\$7,910	\$6,046	(\$1,864)	-23.57%
3702	Retiree Benefits-Class.	\$16,695	\$16,479	\$11,559	\$12,247	\$12,394	\$5,110	\$5,852	\$742	14.52%
	Subtotal	\$646,048	\$704,754	\$745,089	\$914,055	\$866,911	\$953,753	\$971,861	\$18,108	1.90%
	BOOKS AND SUPPLIES									
4150	Textbooks for Resale	(\$2,635)	\$1,611	\$104	(\$606)	\$118	\$118	\$118	\$0	0.00%
4200	Books & Other Ref. Materials	\$9,530	\$10,325	\$17,524	\$3,947	\$3,947	\$15,947	\$15,967	\$20	0.13%
4300	Materials and Supplies	(\$1,588)	(\$2,883)	(\$2,238)	(\$2,478)	\$0	\$0	\$0	\$0	0.00%
4350	Other Supplies	\$101,416	\$93,088	\$75,570	\$58,444	\$91,213	\$166,377	\$181,357	\$14,980	9.00%
4380	UnallocatedExp/placeholder	\$0	\$0	\$0	\$0	\$118,494	\$54,732	\$54,732	\$0	0.00%
4400	Equipment \$500-\$5000	\$60,020	\$633	\$46,744	\$47,498	\$68,643	\$93,327	\$93,327	\$0	0.00%
	Subtotal	\$166,743	\$102,774	\$137,704	\$106,805	\$282,415	\$330,501	\$345,501	\$15,000	4.54%
	SERVICES AND OTHER OPERATING EXPENSES									
5200	Travel and Conference	\$7,462	\$8,483	\$18,929	\$21,431	\$24,122	\$16,527	\$16,527	\$0	0.00%
5300	Dues And Memberships	\$870	\$277	\$2,140	\$1,270	\$2,226	\$2,226	\$2,226	\$0	0.00%
5510	Water/Sewage	\$15,177	\$11,493	\$15,032	\$18,957	\$22,880	\$22,880	\$22,880	\$0	0.00%
5520	Natural Gas	\$17,131	\$24,404	\$19,514	\$26,215	\$23,920	\$26,420	\$26,420	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Adopted Budget 2019-2020 As of 6/26/19	First Interim Budget 2019-2020 As of 10/31/19	Second Interim Budget 2019-2020 As of 1/31/20	Second Interim vs First Interim 2019-2020	% Variance
5540	Garbage	\$13,553	\$13,959	\$15,000	\$8,200	\$15,600	\$15,600	\$29,879	\$14,279	91.53%
5550	Electricity	\$53,432	\$61,914	\$53,857	\$43,837	\$51,584	\$51,584	\$51,584	\$0	0.00%
5570	Alarm Service	\$1,488	\$992	\$1,364	\$1,488	\$1,364	\$1,364	\$1,364	\$0	0.00%
5600	Rentals,Leases and Repairs	\$4,157	\$7,866	\$5,508	\$5,729	\$0	\$7,600	\$7,600	\$0	0.00%
5610	Rentals and Leases	\$0	\$0	\$2,450	\$2,050	\$4,056	\$4,056	\$4,056	\$0	0.00%
5620	Maintenance Contracts	\$26,955	\$15,268	\$23,585	\$28,349	\$32,784	\$35,284	\$35,284	\$0	0.00%
5751	Field Trips - Interfund	\$0	\$0	\$0	\$224	\$500	\$500	\$500	\$0	0.00%
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
5800	Prof/Consulting & Oper Exp	\$131,370	\$86,267	\$82,106	\$81,960	\$111,508	\$123,315	\$126,315	\$3,000	2.43%
5820	Outside Printing	\$34,904	\$25,722	\$19,899	\$18,819	\$36,852	\$42,852	\$42,852	\$0	0.00%
5839	Bank Fees	\$9,915	\$1,493	\$6,613	\$10,864	\$5,062	\$11,062	\$11,062	\$0	0.00%
5910	Postage/Mailings	\$13,698	\$5,489	\$10,700	\$9,842	\$16,067	\$16,067	\$16,067	\$0	0.00%
5920	Cellphone	\$412	\$607	\$728	\$691	\$757	\$757	\$757	\$0	0.00%
5950	Postage-Interfund	\$259	\$208	\$295	\$190	\$190	\$190	\$190	\$0	0.00%
	Subtotal	\$336,785	\$270,441	\$283,721	\$286,116	\$355,472	\$384,284	\$401,563	\$17,279	4.50%
	CAPITAL OUTLAY OVER \$5,000									
6400	Equipment	\$31,126	\$7,295	\$0	\$7,295	\$7,296	\$0	\$0	\$0	0.00%
	Subtotal	\$31,126	\$7,295	\$0	\$7,295	\$7,296	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COSTS									
7390	Indirect costs-interfund	\$194,046	\$186,845	\$188,225	\$158,376	\$168,292	\$192,610	\$193,557	\$947	0.49%
	Subtotal	\$194,046	\$186,845	\$188,225	\$158,376	\$168,292	\$192,610	\$193,557	\$947	0.49%
	TOTAL EXPENDITURES	\$4,247,532	\$4,208,662	\$4,292,095	\$4,399,075	\$4,428,534	\$4,953,959	\$4,972,906	\$18,947	0.38%
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$316,913	\$147,101	(\$128,204)	\$104,584	\$0	(\$399,444)	(\$418,391)	(\$18,947)	4.74%
	OTHER FINANCING SOURCES/USES									
8919	Other Auth.Interfund Trans-in	\$0	\$100,000	\$70,000	\$60,000	\$0	\$0	\$0	\$0	0.00%
	NET INCREASE/DECREASE IN FUND BALANCE	\$316,913	\$247,101	(\$58,204)	\$164,584	\$0	(\$399,444)	(\$418,391)	(\$18,947)	4.74%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Adopted Budget 2019-2020 As of 6/26/19	First Interim Budget 2019-2020 As of 10/31/19	Second Interim Budget 2019-2020 As of 1/31/20	Second Interim vs First Interim 2019-2020	% Variance
	BEGINNING FUND BALANCE	\$453,788	\$770,701	\$1,017,802	\$959,598	\$1,124,182	\$1,124,182	\$1,124,182	\$0	0.00%
	ENDING FUND BALANCE	\$770,701	\$1,017,802	\$959,598	\$1,124,182	\$1,124,182	\$724,738	\$705,791	(\$18,947)	-2.61%

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Second Interim vs First Interim 2019-2020	% Variance
DESCRIPTION	SACS OBJ	2015-2016 As of 6-30-2016	2016-2017 As of 6/30/2017	2017-2018 As of 6/30/2018	2018-2019 As of 6/30/2019	2019-2020 As of 6/26/2019	2019-2020 As of 10/31/2019	2019-2020 As of 1/31/2020		
REVENUE:										
Child Nutrition Programs	8220	\$216,297	\$237,545	\$216,653	\$221,036	\$208,000	\$208,000	\$208,000	\$0	0.00%
Other Federal Programs	8290	\$735,797	\$587,387	\$571,638	\$530,623	\$703,621	\$752,725	\$752,725	\$0	0.00%
Prior Year Revenue	8295	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Federal Revenues		\$952,312	\$824,932	\$788,291	\$751,659	\$911,621	\$960,725	\$960,725	\$0	0.00%
Child Nutrition Programs	8520	\$10,841	\$11,709	\$10,659	\$10,978	\$12,000	\$12,000	\$12,000	\$0	0.00%
Children's Centers Apportionment	8530	\$755,860	\$664,755	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Prior Year State Revenue	8599	\$64,791	\$5,869	\$0	\$345	\$0	\$0	\$0	\$0	0.00%
All Other State Revenue	8590	\$2,610,735	\$2,712,139	\$3,995,933	\$4,210,056	\$4,364,784	\$4,470,036	\$4,470,036	\$0	0.00%
Total State Revenues		\$3,442,227	\$3,394,472	\$4,006,592	\$4,221,379	\$4,376,784	\$4,482,036	\$4,482,036	\$0	0.00%
Interest	8660	\$2,214	\$13	\$2,156	\$2,091	\$0	\$0	\$0	\$0	0.00%
Children's Centers Fees	8673	\$403,553	\$379,831	\$279,460	\$465,093	\$489,043	\$489,043	\$489,043	\$0	0.00%
Other Local Revenue	8699	\$498,768	\$777,188	\$421,549	\$384,708	\$333,450	\$447,304	\$448,099	\$795	0.18%
Total Local Revenues		\$904,535	\$1,157,032	\$703,165	\$851,892	\$822,493	\$936,347	\$937,142	\$795	0.08%
Subtotal Revenue		\$5,299,074	\$5,376,436	\$5,498,048	\$5,824,930	\$6,110,898	\$6,379,108	\$6,379,903	\$795	0.01%
TOTAL REVENUE		\$5,299,074	\$5,376,436	\$5,498,048	\$5,824,930	\$6,110,898	\$6,379,108	\$6,379,903	\$795	0.01%
EXPENDITURES:										
Teachers' Salaries & Subs	1102	\$1,222,100	\$1,299,561	\$1,245,514	\$1,209,801	\$1,293,900	\$1,302,497	\$1,247,505	(\$54,992)	(4.22%)
Substitute Teachers Illness	1103	\$195,736	\$61,694	\$66,022	\$59,684	\$40,000	\$46,875	\$81,243	\$34,368	73.32%
Non-Duty Days	1108	\$67,146	\$56,177	\$74,731	\$78,777	\$57,000	\$72,150	\$74,725	\$2,575	3.57%
Teachers Hourly/daily/subs	1116	\$123,309	\$228,616	\$185,908	\$175,017	\$132,000	\$186,750	\$186,425	(\$325)	(0.17%)
Teacher Stipend	1117	\$38,264	\$31,338	\$27,907	\$25,212	\$14,000	\$16,000	\$16,000	\$0	0.00%
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supervisors' Salaries	1302	\$335,544	\$365,462	\$364,366	\$340,401	\$320,105	\$325,532	\$331,532	\$6,000	1.84%
Admn & Sprvr Sick Leave	1303	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admn & Sprvr Subs	1316	\$0	\$43,033	\$0	\$12,710	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu	1350	\$6,293	\$8,646	\$11,189	\$12,304	\$11,400	\$11,400	\$11,400	\$0	0.00%
Total Certificated		\$1,988,512	\$2,094,527	\$1,975,637	\$1,913,906	\$1,868,405	\$1,961,204	\$1,948,830	(\$12,374)	(0.63%)
Instructional Aides' Salaries	2102	\$771,344	\$860,977	\$850,390	\$815,318	\$1,013,717	\$1,042,076	\$986,877	(\$55,199)	(5.30%)
Instructional Aides' Substitute	2103	\$290,250	\$186,302	\$136,843	\$183,452	\$144,500	\$151,601	\$150,076	(\$1,525)	(1.01%)
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hry/Daily subs	2116	\$48,756	\$142,208	\$146,931	\$134,040	\$98,000	\$113,225	\$139,655	\$26,430	23.34%
Stipend	2117	\$26,200	\$24,400	\$21,102	\$20,202	\$0	\$20,000	\$20,000	\$0	0.00%
Cash In-Lieu	2150	\$43,701	\$40,810	\$37,592	\$20,185	\$21,000	\$24,000	\$30,256	\$6,256	26.07%
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$58,596	\$102,868	\$101,956	\$66,262	\$68,421	\$71,843	\$70,132	(\$1,711)	(2.38%)
Classified Support Overtime	2212	\$22,325	\$14,192	\$16,075	\$16,730	\$0	\$0	\$24,720	\$24,720	0.00%
Class Support Hry/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2250	\$0	\$0	\$0	\$0	\$0	\$0	\$1,845	\$1,845	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Second Interim vs First Interim 2019-2020	% Variance
DESCRIPTION	SACS OBJ	2015-2016 As of 6-30-2016	2016-2017 As of 6/30/2017	2017-2018 As of 6/30/2018	2018-2019 As of 6/30/2019	2019-2020 As of 6/26/2019	2019-2020 As of 10/31/2019	2019-2020 As of 1/31/2020		
Class Spvrs & Admn Monthly Sal	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical/ Office Salaries	2300/2402	\$204,553	\$162,927	\$203,354	\$182,136	\$195,780	\$203,235	\$200,389	(\$2,846)	(1.40%)
Clerical Tech/Office Sub.	2403	\$10,812	\$17,463	\$6,973	\$7,807	\$0	\$210	\$3,136	\$2,926	1393.33%
Clerical Tech/ Office Overtime	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2416	\$573	\$16,910	\$2,909	\$9,518	\$2,975	\$3,049	\$4,784	\$1,735	56.90%
Cash In-Lieu	2450	\$2,774	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Classified		\$1,479,884	\$1,570,075	\$1,524,125	\$1,455,650	\$1,544,393	\$1,629,239	\$1,631,870	\$2,631	0.16%
STRS Instructional	3101	\$244,947	\$299,848	\$345,241	\$468,523	\$421,166	\$447,770	\$444,138	(\$3,632)	(0.81%)
STRS Non-instructional	3102	\$3,978	\$7,265	\$9,136	\$11,704	\$8,617	\$9,734	\$9,586	(\$148)	(1.52%)
PERS Instructional	3201	\$33,500	\$40,400	\$45,483	\$87,662	\$39,486	\$54,271	\$72,083	\$17,812	32.82%
PERS Non-instructional	3202	\$140,437	\$171,731	\$191,529	\$292,660	\$289,730	\$287,194	\$285,639	(\$1,555)	(0.54%)
OASDI Instructional	3311	\$19,571	\$17,153	\$17,660	\$21,898	\$14,807	\$19,882	\$21,101	\$1,219	6.13%
OASDI Non-instructional	3312	\$82,750	\$90,049	\$86,532	\$83,688	\$91,261	\$97,720	\$97,048	(\$672)	(0.69%)
Medicare Instructional	3301	\$27,189	\$28,172	\$27,210	\$27,080	\$26,927	\$28,629	\$28,316	(\$313)	(1.09%)
Medicare Non-instructional	3302	\$19,904	\$21,656	\$20,840	\$20,176	\$21,860	\$23,531	\$23,363	(\$168)	(0.71%)
H & W -Cert Pos	3401	\$148,008	\$161,847	\$178,549	\$185,959	\$257,796	\$228,696	\$241,791	\$13,095	5.73%
H & W- Classif	3402	\$281,544	\$311,304	\$298,647	\$263,849	\$409,250	\$334,180	\$371,715	\$37,535	11.23%
Dental Recapture - Certificated	3403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified	3404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certif	3501	\$1,155	\$1,217	\$1,151	\$1,137	\$1,076	\$1,224	\$1,213	(\$11)	(0.90%)
SUI -Classif	3502	\$859	\$911	\$884	\$852	\$879	\$950	\$938	(\$12)	(1.26%)
Workers Comp -Certif	3601	\$40,795	\$41,443	\$40,670	\$40,162	\$38,070	\$40,778	\$40,338	(\$440)	(1.08%)
Workers Comp- Classif	3602	\$30,360	\$32,188	\$31,254	\$30,111	\$30,904	\$33,015	\$32,398	(\$617)	(1.87%)
Retiree Benefits, Certif	3701	\$43,476	\$47,244	\$37,092	\$34,225	\$39,191	\$16,254	\$15,759	(\$495)	(3.05%)
Retiree Benefits, Classif	3702	\$29,585	\$32,316	\$26,342	\$22,673	\$32,602	\$13,796	\$13,104	(\$692)	(5.02%)
PERS Reduction, Certificated	3801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Benefits		\$1,148,058	\$1,304,744	\$1,358,220	\$1,592,359	\$1,723,622	\$1,637,624	\$1,698,530	\$60,906	3.72%
Instructional Materials & Supplies	4300	\$47,255	\$36,076	\$24,225	\$7,205	\$37,093	\$74,509	\$74,509	\$0	0.00%
Other Supplies	4350	\$70,979	\$44,363	\$21,605	\$35,344	\$47,000	\$68,753	\$68,720	(\$33)	(0.05%)
Unallocated exp. / placeholder	4380	\$0	\$0	\$0	\$0	\$109,445	\$101,492	\$51,124	(\$50,368)	(49.63%)
Carry over funds	4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$30,912	\$3,897	\$0	\$0	\$10,000	\$17,000	\$17,000	\$0	0.00%
Food Supplies	4710	\$12,269	\$11,204	\$9,187	\$16,419	\$7,092	\$17,000	\$17,000	\$0	0.00%
Total Books &Supplies		\$161,415	\$95,540	\$55,017	\$58,968	\$210,630	\$278,754	\$228,353	(\$50,401)	(18.08%)
Consultants	5100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Travel & Conferences	5200	\$8,528	\$8,845	\$0	\$120	\$10,000	\$5,000	\$5,000	\$0	0.00%
Travel / Training	5220/5230	\$0	\$0	\$0	\$103	\$10,000	\$10,000	\$10,000	\$0	0.00%
Dues & Memberships	5300	\$0	\$7,260	\$3,388	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00%
Rentals, Leases & Repairs	5600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Maintenance Contracts	5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$0	\$0	\$1,606	\$1,002	\$5,000	\$5,000	\$5,000	\$0	0.00%
Central Printing - Xerox	5752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Offsite Printing - Copies	5753	\$6,400	\$6,400	\$6,400	\$6,400	\$0	\$0	\$0	\$0	0.00%
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Tsfr - Food Service	5755	\$374,480	\$420,742	\$407,762	\$447,824	\$371,915	\$371,915	\$371,915	\$0	0.00%
Professional Consultant Svcs.	5800	\$76,901	\$114,545	\$44,429	\$52,575	\$84,969	\$110,041	\$110,041	\$0	0.00%
Bank Fees	5839	\$2,944	\$3,009	\$0	\$3,352	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim Budget	Second Interim Budget	Second Interim vs First Interim 2019-2020	% Variance
DESCRIPTION	SACS OBJ	2015-2016 As of 6-30-2016	2016-2017 As of 6/30/2017	2017-2018 As of 6/30/2018	2018-2019 As of 6/30/2019	2019-2020 As of 6/26/2019	2019-2020 As of 10/31/2019	2019-2020 As of 1/31/2020		
Postage/Mailings	5910	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	0.00%
Cell Phone	5920	\$711	\$1,209	\$665	\$1,283	\$0	\$2,900	\$2,900	\$0	0.00%
Postage - Interfund	5950	\$491	\$458	\$342	\$178	\$0	\$0	\$33	\$33	0.00%
Total Other Services		\$470,455	\$562,468	\$464,639	\$512,837	\$491,884	\$514,856	\$514,889	\$33	0.01%
Sites & Improvement of sites	6100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Buildings & Improvement of Bldgs.	6200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment	6400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER Outgo										
Direct Support/Indirect Cost	7300-7390	\$304,197	\$316,662	\$291,400	\$289,120	\$301,964	\$306,651	\$306,651	\$0	0.00%
TOTAL EXPENDITURES		\$5,552,521	\$5,944,016	\$5,669,038	\$5,822,840	\$6,140,898	\$6,328,328	\$6,329,123	\$795	0.01%
OTHER FINANCING SOURCES / USES:										
Other Auth. Interfund Transactions	8919	\$276,000	\$569,304	\$164,171	\$0	\$30,000	\$30,000	\$30,000	\$0	0.00%
Contributions From Unrestricted Res	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Auth. Interfund Trans. Out	7619	\$0	(\$128,974)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Other Financing Sources / Uses		\$276,000	\$440,330	\$164,171	\$0	\$30,000	\$30,000	\$30,000	\$0	0.00%
Excess/ (deficiency) of Revenue over Expenditures		\$22,553	(\$127,250)	(\$6,819)	\$2,090	\$0	\$80,780	\$80,780	\$0	0.00%
BEGINNING BALANCE		\$141,605	\$164,158	\$36,907	\$30,088	\$30,088	\$32,178	\$32,178	\$0	0.00%
Audit Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ENDING BALANCE		\$164,158	\$36,908	\$30,088	\$32,178	\$30,088	\$112,958	\$112,958	\$0	0.00%

NUTRITION

SERVICES

(CAFETERIA
FUND)

BERKELEY UNIFIED SCHOOL DISTRICT										
Cafeteria Fund - Fund 13										
Year-to-Year Comparison										
		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim	Second Interim 2019-20 vs.	
	SACS	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20	First Interim	%
DESCRIPTION	CODE	As of 6-30-16	As of 6-30-17	As of 6-30-18	As of 6-30-19	As of 6-26-19	As of 10-31-19	As of 01-31-20	2019-2020	Variance
Federal Reimbursement	8220	2,000,339	1,521,437	1,646,652	1,848,853	1,808,067	1,808,067	1,808,067	0	0.00%
Child Nutrition (Fed) Prior Yr	8229	0	3,360	0	0	0	0	0	0	0.00%
State Reimbursement	8520	161,099	76,534	141,240	123,069	162,853	162,853	162,853	0	0.00%
State Reimbursement Prior Yr	8525	0	0	25,819	86,458	0	0	0	0	0.00%
All Other state Revenue	8590	6,698	0	0	0	0	0	0	0	0.00%
Student Meals & A La Carte	8634	459,213	417,743	503,874	531,302	550,000	550,000	550,000	0	0.00%
Interest	8660	221	(1,344)	211	(648)	50	50	50	0	0.00%
Other Local Income	8699	17,280	35,014	19,952	33,800	30,000	30,000	28,376	(1,624)	-5.41%
Child Development	5755	491,225	545,684	582,940	638,256	574,747	574,747	576,371	1,624	0.28%
District Catering	5756	3,101	0	0	0	0	0	0	0	0.00%
Subtotal Revenue		3,139,176	2,598,428	2,920,689	3,261,090	3,125,717	3,125,717	3,125,717	0	0.00%
Interfund Transfer	8919	632,542	1,000,000	998,497	632,542	835,030	835,030	835,030	0	0.00%
TOTAL REVENUE		3,771,718	3,598,428	3,919,186	3,893,632	3,960,747	3,960,747	3,960,747	0	0.00%
EXPENDITURES:										
Food Workers Salary	2202	846,036	832,313	915,287	920,916	995,391	980,391	925,523	(54,868)	-5.60%
Substitutes	2203	231	0	0	0	0	0	0	0	0.00%
Food Workers Overtime	2212	948	683	1,093	729	200	200	200	0	0.00%
Food Workers Hourly	2216	118,670	183,511	105,366	92,233	50,509	73,687	85,003	11,316	15.36%
Cash in lieu (TSA)	2250	97,710	93,763	105,698	83,439	86,210	86,210	86,210	0	0.00%
Administrators Salary	2302	132,001	139,045	248,846	112,424	117,307	117,307	121,036	3,729	3.18%
Executive Chef Salary	2302	101,936	107,059	105,182	24,964	89,616	89,616	92,464	2,848	3.18%
Sous Chefs (3) Salary	2302	180,422	194,867	110,369	175,565	192,411	192,411	198,527	6,116	3.18%
Supv-Limited Term	2316	0	0	21	458	500	500	500	0	0.00%
Cash in lieu (TSA)	2350	12,550	17,138	20,463	22,739	18,000	23,970	23,972	2	0.01%
Clerical Salary	2402	111,762	125,422	132,553	140,764	140,474	146,399	146,399	0	0.00%
Cash in Lieu of Benefits	2450	3,655	3,495	3,632	3,716	3,770	3,770	3,770	0	0.00%
SUBTOTAL - SALARIES		1,606,573	1,697,297	1,748,510	1,577,946	1,694,388	1,714,461	1,683,604	(30,857)	-1.80%
State Teach Ret Sys Class	3102	6,698	0	0	0	0	0	0	0	0.00%
PERS	3202	157,123	187,014	217,412	325,486	318,292	318,292	318,292	0	0.00%
Medicare	3302	22,535	23,996	24,650	22,351	22,258	22,428	22,740	312	1.39%
FICA	3312	96,112	101,793	105,338	95,571	95,181	95,714	97,774	2,060	2.15%
Health & Dental	3402	224,771	245,200	274,328	258,563	272,009	248,377	262,576	14,199	5.72%
SUI	3502	931	986	1,016	915	891	917	917	0	0.00%
Workers Comp	3602	32,937	34,839	35,908	32,348	31,471	32,301	32,301	0	0.00%
Retirement Benefits	3702	36,557	40,107	32,716	30,204	35,309	13,817	13,817	0	0.00%
SUBTOTAL - BENEFITS		577,664	633,934	691,367	765,438	775,411	731,846	748,417	16,571	2.26%

BERKELEY UNIFIED SCHOOL DISTRICT										
Cafeteria Fund - Fund 13										
Year-to-Year Comparison										
		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim	Second Interim 2019-20 vs.	
	SACS	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20	First Interim	%
DESCRIPTION	CODE	As of 6-30-16	As of 6-30-17	As of 6-30-18	As of 6-30-19	As of 6-26-19	As of 10-31-19	As of 01-31-20	2019-2020	Variance
Supplies	4350	12,062	20,045	7,521	6,831	6,570	8,570	8,570	0	0.00%
Unallocated	4380		0	0	0	0	0	0	0	0.00%
Equipment	4400	3,738	0	0	0	13,000	13,000	13,000	0	0.00%
Food Items	4710	1,308,055	1,202,733	1,183,263	1,133,035	1,183,679	1,205,171	1,219,171	14,000	1.16%
Non- food Items	4790	3,613	(3,507)	36,419	28,451	37,500	37,500	37,500	0	0.00%
SUBTOTAL - MATERIALS & SUPPLIES		1,327,469	1,219,271	1,227,203	1,168,317	1,240,749	1,264,241	1,278,241	14,000	1.11%
Travel / Conference	5200	460	195	430	2,420	1,800	1,150	1,150	0	0.00%
Rental, Lease & Repairs	5600	44,571	49,150	59,784	60,403	55,715	56,365	56,365	0	0.00%
Maintenance Agreements	5620	20,415	17,483	0	0	0	0	0	0	0.00%
Dir. Costs from interfund Svcs	5750	0	0	0	(1,330)	0	0	0	0	0.00%
Central printing - Xerox	5752	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Transportation Department Charges	5759	5,187	2,239	8,549	0	9,000	9,000	9,000	0	0.00%
Other Expenses	5800	28,948	20,936	18,604	14,311	13,500	13,500	13,500	0	0.00%
Outside Printing	5820	12,824	10,445	10,220	10,220	10,300	10,300	10,300	0	0.00%
Bank Fees	5839	17,352	20,195	19,356	6,010	2,468	2,468	2,468	0	0.00%
Unallocated Expenses	5885	0	0	25,955	30,063	0	0	0	0	0.00%
Postage/Mailing	5910	0	0	0	0	100	100	100	0	0.00%
Cell Phone	5920	2,224	3,161	3,372	2,786	3,000	3,000	3,288	288	9.60%
Postage - interfund	5950	3,241	1,913	2,626	3,820	3,910	3,910	3,910	0	0.00%
TOTAL CONTRACTS		136,222	126,716	149,896	129,703	100,793	100,793	101,081	288	0.29%
Direct Support Cost	7350	50,882	50,882	50,882	50,882	50,882	50,882	50,882	0	0.0%
Indirect Support Cost	7390	159,963	154,071	169,137	162,470	165,714	165,714	165,714	0	0.0%
TOTAL EXPENDITURES		3,937,441	3,882,172	4,036,995	3,854,756	4,027,937	4,027,937	4,027,939	2	0.0%
Excess/ (deficiency) of Revenue over Expenditures		(165,723)	(283,744)	(117,809)	38,875	(67,190)	(67,190)	(67,192)	(2)	0.0%
BEGINNING BALANCE		671,066	505,343	221,600	103,791	142,667	142,667	142,667	0	0.0%
ENDING BALANCE		505,343	221,600	103,791	142,667	75,477	75,477	75,475	(2)	0.0%
AUDIT ADJUSTMENT										
ADJUSTED ENDING BALANCE		505,343	221,600	103,791	142,667	75,477	75,477	75,475	0	0.00%

MULTI - YEAR PROJECTIONS

MULTI-YEAR PROJECTION

PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)

PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)

PREFACE:

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions, so the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most current data.

Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator and are based on the Governor's 2020-21 Proposed Budget presented in January 2020.

FISCAL YEAR 2020-21

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

LCFF continues with full funding with 100% gap funding in fiscal year 2020-21 with a Cost of Living Adjustment of 2.29%. In January 2020, the Governor's Budget reduced COLA for fiscal years 2020-21 through 2021-22. In addition, the District had a decrease in unduplicated pupil count of 255. There was a reduction from First Interim to Second Interim in which LCFF base funding was reduced by \$.6 million and supplemental funding reduced by \$.3 million. The projected funded ADA for FY 2020-21 is 9,398 which remains unchanged from 2019-20; district staff is assuming no growth in enrollment.

Expenditures for step and column increased for certificated and classified in the amount of \$.9 million, and STRS and PERS increased \$1.1 million.

FEDERAL

The Budget Assumptions for Federal program revenue use prior year trends to project Federal program revenue for the restricted General Fund.

STATE

Lottery Revenue is calculated based on a per ADA rate that is provided in the Dartboard. The Dartboard rates for State Lottery are \$153 per ADA for Unrestricted Lottery funds and \$54 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials. The District continues to participate in the Mandated Block grant, which is funded at \$32.92 per TK-8 ADA and \$63.36 per 9-12 ADA. The projection also includes \$.9 million in increased Special Education base funding and continued funding of \$.6 million for the Special Education Early Intervention Grant.

LOCAL

Budget assumption used for local revenue from the City of Berkeley for the Gardening Program is that the City's funding from the Sugar Sweetened-Beverage Tax will continue to fund the Program.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff equaling \$.9 million in additional expenditures. The step and column for classified staff is higher due to the Compensation and Classification Study implemented in FY 2016-17.

The FY 2019-20 Unrestricted General Fund Budget includes one-time salaries and benefits costs in accordance with Board Priorities for staffing at our sites and central office as well as one-time savings for vacant positions.

These one-time expenses have been removed from the FY 2020-21 budget projections. Salaries also include the negotiated 2.5% increase on the salary schedule beginning in FY 2019-20. Due to the State STRS and PERS increasing pension cost, the District's pension cost is increasing about \$1.1 million.

Effective January 1, 2017, the District changed health care providers to CalPERS Health Benefits. Since the District's contribution to health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District contributes from \$441 to \$1,297 monthly towards health cost depending on the union and plan selection. The District incurs increased costs for plan selections that do not exceed the District's contribution. Since the premium cost for the Kaiser single plan for classified employees falls below the District's contribution level, the District picks up the entire premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have health plans that exceed the District's contribution have to bear the costs of any increased premiums. This is the case for all health benefits plans for the Berkeley Federation of Teachers (BFT). For fiscal year 2020-21, the District will absorb 50% of the projected increase as negotiated.

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

School Services of California provide the Budget Assumption for inflation in the Dartboard. A California Price Index (CPI) of 2.99% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

In the FY 2019-20 Budget, the Unrestricted General Fund Budget includes one-time Board Priority expenditures of \$1.1 million for Polling costs for the new tax measures, \$.8 million for system upgrades, K-8 professional development and materials, technology needs and \$.6 million for the purchase of emission-free buses. These one-time expenses have been removed from the FY 2020-21 Budget projections.

CONTRIBUTIONS TO OTHER FUNDS AND PROGRAMS

Contributions to Nutrition Services, Child Development, and Self Insurance Funds will continue for a combined contribution of \$1.1 million. The contribution to Special Education will continue at the same level for \$23.4 million. The contribution to the Older Adults Program and Berkeley Adult School was removed in accordance with Board Priorities, which is a reduction of \$60,000 over the prior year.

PROJECTED ENDING FUND BALANCE

The **Unrestricted General Fund 01** is projecting a deficit of \$.3 million and Board Budget Priorities are not included within the FY 2020-21 projections. The beginning fund balance is \$1.6 million and the projected ending fund balance is \$1.3 million. **For fiscal year 2020-21, the Board is implementing \$1 million in reductions.** The District's Superintendent's Budget Advisory Committee (SBAC), which reviews and provides input on proposed reductions is meeting monthly. Based on the staff's recommendations and the committee's input, the Superintendent makes recommendations to the Board for approval of any increases in the budget for new programs and any proposed reductions that will result in budget reductions.

The District designations include \$.1 million for the revolving fund, \$1 million for carryover funds assigned for supplemental grant funds for targeted students, and an assignment to the Unrestricted General Fund's share of the State required reserve.

FISCAL YEAR 2021-22

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF continues with full funding with 100% gap funding in fiscal year 2021-22 with a Cost of Living Adjustment of 2.71%. In fiscal year 2021-22, the District continues to experience a decrease in base funding of \$.7 million and \$.5 million in supplemental funding. The projected funded ADA for FY 2020-21 remains unchanged at 9,398; district staff is assuming no growth in enrollment.

Expenditures for step and column increased for certificated and classified in the amount of \$.9 million. Due to a 0.3% reduction in STRS, there is a net increase of \$.2 million in STRS and PERS.

FEDERAL

The Budget Assumptions for Federal program revenue use prior year trends to project Federal program revenue for the restricted General Fund.

STATE

Lottery Revenue is calculated based on a per ADA rate that is provided in the School Services of California Dartboard. The Dartboard rates for State Lottery are \$153 per ADA for Unrestricted Lottery funds and \$54 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials. The District continues to participate in the Mandated Block grant, which is funded at \$33.81 per TK-8 ADA and \$65.08 per 9-12 ADA. We will no longer receive the \$.56 million Special Education Early Intervention Grant.

LOCAL

Budget assumption used for local revenue from the City of Berkeley for the Gardening Program is that the City's funding from the Sugar Sweetened-Beverage Tax will continue to fund the Program.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-year Projection includes a projected step and column cost increase of 1% for certificated and 2.66% for classified staff. Employer rate for STRS is projected to decrease by .3% and the employer rate for PERS is projected to increase by 2.1% for a net increase of \$.2 million.

Since health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District incurs increased costs for plan selections that do not exceed the District's cap. Therefore, if the single tier for classified employees falls below the cap the District picks up the increased premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have plans that exceed the District's cap bear the costs of any

increased premiums. This is the case for all health benefits tiers for the Berkeley Federation of Teachers (BFT).

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

The budget assumption for inflation is provided in a Dartboard by School Services of California. A California Price Index (CPI) of 2.89% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures. One-time expenses of 2020-21 in the amount of \$.4 million have been removed.

CONTRIBUTIONS TO OTHER FUNDS

Contributions continue at the same level from FY 2020-21 except the reduction of a \$3.2 million contribution from Fund 20 to General Fund.

PROJECTED ENDING FUND BALANCE

Unrestricted General Fund 01 projects a deficit of \$.3 million and does not include additional salary increases. The beginning fund balance is \$1.3 million and the projected ending fund balance is \$1 million. **Budget reductions of \$3.5 million is being projected but subject to Board approval.**

The District designations include \$.1 million for the revolving fund, \$1 million for carryover funds assigned for supplemental grant funds for targeted students, and an assignment to the Unrestricted General Fund's share of the State required reserve.

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2019-20 Second Interim Budget

Fund 01 Only - Not including Parcel Tax Funds	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	87,500,494	633,669	88,134,163	89,355,006	633,669	89,988,675	91,604,169	633,669	92,237,838
Supplemental LCFF Funding	5,399,517	-	5,399,517	5,240,830	-	5,240,830	5,229,481	-	5,229,481
Total LCFF Funding	92,900,011	633,669	93,533,680	94,595,836	633,669	95,229,505	96,833,650	633,669	97,467,319
Federal Revenues	0	4,450,799	4,450,799	0	4,450,799	4,450,799	0	4,450,799	4,450,799
Other State Revenues	2,434,647	10,627,509	13,062,156	3,334,647	10,627,509	13,962,156	3,334,647	10,627,509	13,962,156
Local Revenues	3,141,759	10,828,513	13,970,272	2,541,759	10,828,513	13,370,272	1,991,759	10,828,513	12,820,272
TOTAL REVENUES	98,476,417	26,540,490	125,016,907	100,472,242	26,540,490	127,012,732	102,160,056	26,540,490	128,700,546
EXPENDITURES									
Certificated Salaries	47,191,506	10,662,350	57,853,856	48,751,893	11,038,198	59,790,090	49,239,412	11,148,580	60,387,991
Classified Salaries	14,691,742	8,678,991	23,370,733	15,927,656	9,132,598	25,060,255	16,351,332	9,375,526	25,726,857
Benefits	20,046,079	12,771,690	32,817,769	22,676,083	13,744,094	36,420,177	23,191,199	14,148,275	37,339,474
Books and Supplies	1,862,463	3,129,833	4,992,296	1,902,042	3,951,475	5,853,517	1,802,042	3,290,736	5,092,778
Services and Other Operating Exp.	11,340,637	15,907,204	27,247,841	10,059,382	14,067,623	24,127,006	9,759,382	11,715,330	21,474,712
Capital Outlay	644,122	1,517,055	2,161,177	65,764	165,704	231,468	67,889	137,996	205,885
Other Outgo	0	550	550	0	0	0	0	0	0
Transfer of Indirect Costs	(3,240,389)	566,538	(2,673,851)	(3,000,000)	250,500	(2,749,500)	(3,000,000)	141,132	(2,858,868)
Budget Reductions				(1,000,000)	0	(1,000,000)	(3,500,000)	0	(3,500,000)
TOTAL EXPENDITURES	92,536,160	53,234,211	145,770,371	95,382,820	52,350,193	147,733,013	93,911,255	49,957,574	143,868,829
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,940,257	(26,693,721)	(20,753,464)	5,089,422	(25,809,703)	(20,720,281)	8,248,801	(23,417,084)	(15,168,283)
OTHER SOURCES & (USES) - See Attached									
Interfund Transfers In	3,200,000	0	3,200,000	3,200,000	0	3,200,000	0	0	0
Interfund Transfers Out	(1,108,526)	0	(1,108,526)	(1,108,526)	0	(1,108,526)	(1,108,526)	0	(1,108,526)
Contrib./Restricted Programs	(8,747,251)	23,367,084	14,619,833	(7,447,251)	23,367,084	15,919,833	(7,447,251)	23,367,084	15,919,833
TOTAL OTHER SOURCES & USES	(6,655,777)	23,367,084	16,711,307	(5,355,777)	23,367,084	18,011,307	(8,555,777)	23,367,084	14,811,307
CHANGE TO FUND BALANCE	(715,520)	(3,326,637)	(4,042,157)	(266,355)	(2,442,619)	(2,708,974)	(306,976)	(50,000)	(356,976)
Beginning Fund Balance	2,289,344	5,869,256	8,158,600	1,573,824	2,542,619	4,116,443	1,307,469	100,000	1,407,469
Ending Fund Balance	1,573,824	2,542,619	4,116,443	1,307,469	100,000	1,407,469	1,000,493	50,000	1,050,493

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2019-20 Second Interim Budget

Fund 01 Only - Not including Parcel Tax Funds	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Assignments									
Supplemental Grant LCAP	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Economic Uncertainties - 3%	305,786		305,786	207,469		207,469	493		493
Legally restricted	-	2,542,619	2,542,619	-	100,000	100,000	-	50,000	50,000
Unappropriated Fund Balance	168,038		168,038	(0)		(0)	(100,000)		(100,000)
Ending Fund Balance	1,573,824	2,542,619	4,116,443	1,307,469	100,000	1,407,469	1,000,493	50,000	1,050,493

Summary of Other Sources and Uses

Fund 01 Only - Not including Parcel Tax Funds

FY 2019-20 Second Interim Budget

Fund 01 Only - Not including Parcel Tax Funds	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
OTHER SOURCES & (USES):									
INTERFUND TRANSFERS IN			-						
TOTAL INTERFUND TRANSFERS IN		-	-						
INTERFUND TRANSFERS									
From Fund 20 - Post Employment Benefits	3,200,000		3,200,000	3,200,000		3,200,000	-		-
To Fund 11- Adult Education /LCFF	-		-	-		-	-		-
To Fund 12 - Child Development	(30,000)		(30,000)	(30,000)		(30,000)	(30,000)		(30,000)
To Fund 67 - Self Insurance	(243,496)		(243,496)	(243,496)		(243,496)	(243,496)		(243,496)
To Fund 13 - Cafeteria Fund	(835,030)		(835,030)	(835,030)		(835,030)	(835,030)		(835,030)
TOTAL INTERFUND TRANSFERS OUT	2,091,474	0	2,091,474	2,091,474	0	2,091,474	(1,108,526)	0	(1,108,526)
CONTRIBUTIONS:									
Contributions In									
BSEP Contribution	14,619,833		14,619,833	15,919,833		15,919,833	15,919,833		15,919,833
Contributions Out									
Special Ed	(23,367,084)	23,367,084	-	(23,367,084)	23,367,084	-	(23,367,084)	23,367,084	-
NET CONTRIBUTIONS	(8,747,251)	23,367,084	14,619,833	(7,447,251)	23,367,084	15,919,833	(7,447,251)	23,367,084	15,919,833
TOTAL OTHER SOURCES & USES	(6,655,777)	23,367,084	16,711,307	(5,355,777)	23,367,084	18,011,307	(8,555,777)	23,367,084	14,811,307

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2019-20 Second Interim Budget

Consolidated Funds 01-08	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	87,500,494	633,669	88,134,163	89,355,006	633,669	89,988,675	91,604,169	633,669	92,237,838
Supplemental LCFF Funding	5,399,517	-	5,399,517	5,240,830	-	5,240,830	5,229,481	-	5,229,481
Total LCFF Funding	92,900,011	633,669	93,533,680	94,595,836	633,669	95,229,505	96,833,650	633,669	97,467,319
Federal Revenues	0	4,450,799	4,450,799	0	4,450,799	4,450,799	0	4,450,799	4,450,799
Other State Revenues	2,434,647	10,627,509	13,062,156	3,334,647	10,627,509	13,962,156	3,334,647	10,627,509	13,962,156
Local Revenues	41,678,409	10,828,513	52,506,922	42,510,089	10,828,513	53,338,602	43,473,552	10,828,513	54,302,065
TOTAL REVENUES	137,013,067	26,540,490	163,553,557	140,440,572	26,540,490	166,981,062	143,641,849	26,540,490	170,182,339
EXPENDITURES									
Certificated Salaries	54,639,099	10,662,350	65,301,449	56,987,850	11,038,198	68,026,048	57,553,736	11,148,580	68,702,316
Classified Salaries	17,644,200	10,908,236	28,552,436	18,794,424	11,478,355	30,272,779	19,540,740	11,783,679	31,324,419
Benefits	23,594,189	13,701,856	37,296,045	26,736,735	14,793,340	41,530,075	27,353,053	15,276,001	42,629,054
Books and Supplies	4,136,659	3,614,333	7,750,992	3,938,499	4,348,427	8,286,926	3,839,992	3,698,286	7,538,278
Services and Other Operating Exp.	13,456,934	17,439,275	30,896,209	12,221,616	14,793,012	27,014,628	12,003,654	12,471,424	24,475,078
Capital Outlay	644,122	1,583,366	2,227,488	65,764	165,704	231,468	67,889	137,996	205,885
Other Outgo	0	550	550	0	0	0	0	0	0
Transfer of Indirect Costs	(1,283,342)	566,538	(716,804)	(1,100,046)	250,500	(849,546)	(1,081,686)	141,132	(940,554)
Budget Reductions				(1,000,000)		(1,000,000)	(3,500,000)		(3,500,000)
TOTAL EXPENDITURES	112,831,861	58,476,504	171,308,365	116,644,843	56,867,535	173,512,379	115,777,378	54,657,098	170,434,476
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,181,206	(31,936,014)	(7,754,808)	23,795,729	(30,327,045)	(6,531,317)	27,864,471	(28,116,608)	(252,138)
OTHER SOURCES & (USES):									
Interfund Transfers In	3,200,000	0	3,200,000	3,200,000	0	3,200,000	0	0	0
Interfund Transfers Out	(1,108,526)	0	(1,108,526)	(1,108,526)	0	(1,108,526)	(1,108,526)	0	(1,108,526)
Contrib./Restricted Programs	(28,609,377)	28,609,377	0	(27,884,427)	27,884,427	0	(28,066,608)	28,066,608	0
TOTAL OTHER SOURCES & USES	(26,517,903)	28,609,377	2,091,474	(25,792,953)	27,884,427	2,091,474	(29,175,134)	28,066,608	(1,108,526)
CHANGE TO FUND BALANCE	(2,336,697)	(3,326,637)	(5,663,334)	(1,997,224)	(2,442,618)	(4,439,843)	(1,310,663)	(50,000)	(1,360,664)
Beginning Fund Balance	12,911,585	5,869,256	18,780,841	10,574,888	2,542,619	13,117,507	8,577,664	100,001	8,677,664
Ending Fund Balance	10,574,888	2,542,619	13,117,507	8,577,664	100,001	8,677,664	7,267,001	50,000	7,317,001

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2019-20 Second Interim Budget

Consolidated Funds 01-08	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Assignments									
Reserve for BSEP Fund Balance	7,479,715		7,479,715	5,772,019		5,772,019	4,704,701		4,704,701
Supplemental Grant LCAP	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Economic Uncertainties - 3%	1,510,521		1,510,521	1,565,655		1,565,655	1,462,299		1,462,299
Legally restricted		2,542,619	2,542,619		100,001	100,001		50,000	50,000
Unappropriated Fund Balance	484,652	-	484,652	139,990	-	139,990	0	-	0
Ending Fund Balance	10,574,888	2,542,619	13,117,507	8,577,664	100,001	8,677,664	7,267,001	50,000	7,317,001

SACS

SOFTWARE

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 11, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pauline Follansbee

Telephone: 510-644-8593

Title: Asst. Superintendent, Business Services

E-mail: paulinefollansbee@berkeley.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?	X	
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	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		X

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	93,046,030.00	93,046,030.00	46,277,420.73	92,900,011.00	(146,019.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,876,027.29	1,876,027.29	694,166.08	2,434,647.29	558,620.00	29.8%
4) Other Local Revenue		8600-8799	40,837,581.00	40,837,581.00	21,755,091.13	41,678,409.00	840,828.00	2.1%
5) TOTAL, REVENUES			135,759,638.29	135,759,638.29	68,726,677.94	137,013,067.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,484,869.05	52,484,869.05	23,343,828.76	54,639,098.55	(2,154,229.50)	-4.1%
2) Classified Salaries		2000-2999	17,603,668.60	17,603,668.60	9,359,498.03	17,644,199.50	(40,530.90)	-0.2%
3) Employee Benefits		3000-3999	24,990,562.32	24,990,562.32	11,306,912.58	23,594,189.17	1,396,373.15	5.6%
4) Books and Supplies		4000-4999	4,620,279.42	4,620,279.42	962,932.85	4,136,659.42	483,620.00	10.5%
5) Services and Other Operating Expenditures		5000-5999	10,609,430.00	10,609,430.00	6,630,102.03	13,456,933.88	(2,847,503.88)	-26.8%
6) Capital Outlay		6000-6999	58,450.00	58,450.00	641,366.39	644,122.00	(585,672.00)	-1002.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,185,413.00)	(1,185,413.00)	(311.17)	(1,283,342.00)	97,929.00	-8.3%
9) TOTAL, EXPENDITURES			109,181,846.39	109,181,846.39	52,244,329.47	112,831,860.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			26,577,791.90	26,577,791.90	16,482,348.47	24,181,206.77		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	New
b) Transfers Out		7600-7629	1,108,526.00	1,108,526.00	584,521.00	1,108,526.00	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	(23,648,927.00)	(23,648,927.00)	0.00	(28,609,376.86)	(4,960,449.86)	21.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,757,453.00)	(24,757,453.00)	2,615,479.00	(26,517,902.86)		

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)			1,820,338.90	1,820,338.90	19,097,827.47	(2,336,696.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,911,586.53	12,911,586.53		12,911,586.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,911,586.53	12,911,586.53		12,911,586.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,911,586.53	12,911,586.53		12,911,586.53		
2) Ending Balance, June 30 (E + F1e)			14,731,925.43	14,731,925.43		10,574,890.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
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	14,731,925.43	14,731,925.43		10,574,890.44		

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	40,742,933.00	40,742,933.00	22,498,496.00	40,596,914.00	(146,019.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	8,465,095.00	8,465,095.00	2,116,584.00	5,561,161.00	(2,903,934.00)	-34.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	212,708.00	212,708.00	0.00	212,602.00	(106.00)	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	15.00	15.00	New
County & District Taxes								
Secured Roll Taxes		8041	33,125,439.00	33,125,439.00	19,686,501.50	35,401,684.00	2,276,245.00	6.9%
Unsecured Roll Taxes		8042	2,288,044.00	2,288,044.00	1,479,048.93	2,337,419.00	49,375.00	2.2%
Prior Years' Taxes		8043	(148,756.00)	(148,756.00)	(64,137.68)	(359,035.00)	(210,279.00)	141.4%
Supplemental Taxes		8044	886,773.00	886,773.00	337,781.08	860,341.00	(26,432.00)	-3.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,766,220.00	8,766,220.00	0.00	7,833,361.00	(932,859.00)	-10.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	362,611.00	362,611.00	223,146.90	455,549.00	92,938.00	25.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			94,701,067.00	94,701,067.00	46,277,420.73	92,900,011.00	(1,801,056.00)	-1.9%
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	(1,655,037.00)	(1,655,037.00)	0.00	0.00	1,655,037.00	-100.0%
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			93,046,030.00	93,046,030.00	46,277,420.73	92,900,011.00	(146,019.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	393,822.00	393,822.00	393,822.00	393,822.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,482,205.29	1,482,205.29	19,450.08	1,482,205.29	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	280,894.00	558,620.00	558,620.00	New
TOTAL, OTHER STATE REVENUE			1,876,027.29	1,876,027.29	694,166.08	2,434,647.29	558,620.00	29.8%

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	38,408,781.00	38,408,781.00	19,697,859.27	38,468,650.00	59,869.00	0.2%
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	47,732.24	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	408,800.00	408,800.00	332,633.74	408,800.00	0.00	0.0%
Interest		8660	168,000.00	168,000.00	179,282.24	308,000.00	140,000.00	83.3%
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	400,000.00	400,000.00	190,050.90	400,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	94,070.55	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	1,452,000.00	1,452,000.00	1,213,462.19	2,092,959.00	640,959.00	44.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			40,837,581.00	40,837,581.00	21,755,091.13	41,678,409.00	840,828.00	2.1%
TOTAL, REVENUES			135,759,638.29	135,759,638.29	68,726,677.94	137,013,067.29	1,253,429.00	0.9%

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)
Certificated Teachers' Salaries		1100	43,784,570.25	43,784,570.25	18,799,128.30	45,522,747.25	(1,738,177.00)	-4.0%
Certificated Pupil Support Salaries		1200	3,030,582.40	3,030,582.40	1,270,559.17	3,220,339.90	(189,757.50)	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,087,119.40	5,087,119.40	3,096,747.96	5,303,577.40	(216,458.00)	-4.3%
Other Certificated Salaries		1900	582,597.00	582,597.00	177,393.33	592,434.00	(9,837.00)	-1.7%
TOTAL, CERTIFICATED SALARIES			52,484,869.05	52,484,869.05	23,343,828.76	54,639,098.55	(2,154,229.50)	-4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,010,147.78	1,010,147.78	511,481.11	1,181,048.78	(170,901.00)	-16.9%
Classified Support Salaries		2200	8,264,241.62	8,264,241.62	4,533,581.56	8,308,381.15	(44,139.53)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,299,628.67	2,299,628.67	1,322,149.98	2,434,829.24	(135,200.57)	-5.9%
Clerical, Technical and Office Salaries		2400	4,570,180.34	4,570,180.34	2,379,077.55	4,437,466.14	132,714.20	2.9%
Other Classified Salaries		2900	1,459,470.19	1,459,470.19	613,207.83	1,282,474.19	176,996.00	12.1%
TOTAL, CLASSIFIED SALARIES			17,603,668.60	17,603,668.60	9,359,498.03	17,644,199.50	(40,530.90)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,701,939.21	8,701,939.21	4,579,864.83	9,100,905.24	(398,966.03)	-4.6%
PERS		3201-3202	3,309,269.11	3,309,269.11	1,745,583.51	3,426,549.26	(117,280.15)	-3.5%
OASDI/Medicare/Alternative		3301-3302	2,135,542.06	2,135,542.06	1,033,121.45	2,214,463.75	(78,921.69)	-3.7%
Health and Welfare Benefits		3401-3402	7,854,673.08	7,854,673.08	2,964,971.29	6,691,305.57	1,163,367.51	14.8%
Unemployment Insurance		3501-3502	41,368.10	41,368.10	15,766.95	42,309.12	(941.02)	-2.3%
Workers' Compensation		3601-3602	1,436,121.43	1,436,121.43	671,075.61	1,481,219.32	(45,097.89)	-3.1%
OPEB, Allocated		3701-3702	1,511,649.33	1,511,649.33	296,528.94	637,436.91	874,212.42	57.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,990,562.32	24,990,562.32	11,306,912.58	23,594,189.17	1,396,373.15	5.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	147,783.00	147,783.00	32,758.66	97,783.00	50,000.00	33.8%
Books and Other Reference Materials		4200	106,239.00	106,239.00	55,512.01	115,263.00	(9,024.00)	-8.5%
Materials and Supplies		4300	3,808,502.42	3,808,502.42	799,974.02	3,405,758.42	402,744.00	10.6%
Noncapitalized Equipment		4400	557,755.00	557,755.00	74,688.16	517,855.00	39,900.00	7.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,620,279.42	4,620,279.42	962,932.85	4,136,659.42	483,620.00	10.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	5,000.00	35,000.00	87.5%
Travel and Conferences		5200	243,500.00	243,500.00	76,476.51	257,948.00	(14,448.00)	-5.9%
Dues and Memberships		5300	55,929.00	55,929.00	30,689.08	55,925.00	4.00	0.0%
Insurance		5400-5450	712,338.00	712,338.00	862,778.21	876,438.00	(164,100.00)	-23.0%
Operations and Housekeeping Services		5500	2,753,266.00	2,753,266.00	1,906,307.76	3,049,122.00	(295,856.00)	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,380,008.00	1,380,008.00	788,296.43	1,546,620.00	(166,612.00)	-12.1%
Transfers of Direct Costs		5710	(54,385.00)	(54,385.00)	(26,516.40)	(72,678.00)	18,293.00	-33.6%
Transfers of Direct Costs - Interfund		5750	(87,500.00)	(87,500.00)	587.00	(67,500.00)	(20,000.00)	22.9%
Professional/Consulting Services and Operating Expenditures		5800	5,170,653.00	5,170,653.00	2,714,911.55	7,411,792.88	(2,241,139.88)	-43.3%
Communications		5900	395,621.00	395,621.00	276,571.89	394,266.00	1,355.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,609,430.00	10,609,430.00	6,630,102.03	13,456,933.88	(2,847,503.88)	-26.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,450.00	58,450.00	641,366.39	644,122.00	(585,672.00)	-1002.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,450.00	58,450.00	641,366.39	644,122.00	(585,672.00)	-1002.0%
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	(498,561.00)	(498,561.00)	(311.17)	(566,538.00)	67,977.00	-13.6%
Transfers of Indirect Costs - Interfund		7350	(686,852.00)	(686,852.00)	0.00	(716,804.00)	29,952.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,185,413.00)	(1,185,413.00)	(311.17)	(1,283,342.00)	97,929.00	-8.3%
TOTAL, EXPENDITURES			109,181,846.39	109,181,846.39	52,244,329.47	112,831,860.52	(3,650,014.13)	-3.3%

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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,108,526.00	1,108,526.00	584,521.00	1,108,526.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,108,526.00	1,108,526.00	584,521.00	1,108,526.00	0.00	0.0%
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	(23,648,927.00)	(23,648,927.00)	0.00	(28,609,376.86)	(4,960,449.86)	21.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,648,927.00)	(23,648,927.00)	0.00	(28,609,376.86)	(4,960,449.86)	21.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(24,757,453.00)	(24,757,453.00)	2,615,479.00	(26,517,902.86)	(1,760,449.86)	7.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	634,462.00	634,462.00	357,479.00	633,669.00	(793.00)	-0.1%
2) Federal Revenue		8100-8299	3,896,051.00	3,896,051.00	805,307.83	4,450,798.90	554,747.90	14.2%
3) Other State Revenue		8300-8599	9,064,280.00	9,064,280.00	1,188,222.57	10,627,509.00	1,563,229.00	17.2%
4) Other Local Revenue		8600-8799	9,328,869.00	9,328,869.00	4,812,795.88	10,828,513.34	1,499,644.34	16.1%
5) TOTAL, REVENUES			22,923,662.00	22,923,662.00	7,163,805.28	26,540,490.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,684,814.49	9,684,814.49	4,722,121.91	10,662,350.43	(977,535.94)	-10.1%
2) Classified Salaries		2000-2999	10,736,359.93	10,736,359.93	5,429,338.90	10,908,235.51	(171,875.58)	-1.6%
3) Employee Benefits		3000-3999	12,282,030.02	12,282,030.02	3,729,148.14	13,701,856.24	(1,419,826.22)	-11.6%
4) Books and Supplies		4000-4999	1,980,884.70	1,980,884.70	864,050.17	3,614,332.97	(1,633,448.27)	-82.5%
5) Services and Other Operating Expenditures		5000-5999	11,236,710.00	11,236,710.00	7,620,169.66	17,439,275.20	(6,202,565.20)	-55.2%
6) Capital Outlay		6000-6999	95,000.00	95,000.00	1,068,808.40	1,583,366.00	(1,488,366.00)	-1566.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	550.00	550.00	(71.00)	550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	498,561.00	498,561.00	311.17	566,538.00	(67,977.00)	-13.6%
9) TOTAL, EXPENDITURES			46,514,910.14	46,514,910.14	23,433,877.35	58,476,504.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,591,248.14)	(23,591,248.14)	(16,270,072.07)	(31,936,014.11)		
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	23,648,927.00	23,648,927.00	0.00	28,609,376.86	4,960,449.86	21.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,648,927.00	23,648,927.00	0.00	28,609,376.86		

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)			57,678.86	57,678.86	(16,270,072.07)	(3,326,637.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,869,254.83	5,869,254.83		5,869,254.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,869,254.83	5,869,254.83		5,869,254.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,869,254.83	5,869,254.83		5,869,254.83		
2) Ending Balance, June 30 (E + F1e)			5,926,933.69	5,926,933.69		2,542,617.58		
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	5,926,935.16	5,926,935.16		2,542,619.05		
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	(1.47)	(1.47)		(1.47)		

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	634,462.00	634,462.00	357,479.00	633,669.00	(793.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			634,462.00	634,462.00	357,479.00	633,669.00	(793.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,712,997.00	1,712,997.00	0.00	1,803,451.00	90,454.00	5.3%
Special Education Discretionary Grants		8182	153,889.00	153,889.00	0.00	164,527.00	10,638.00	6.9%
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	1,039,665.00	1,039,665.00	507,049.23	1,217,018.00	177,353.00	17.1%
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	284,142.00	284,142.00	2,221.03	433,932.00	149,790.00	52.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	9,700.00	9,700.00	10,086.63	10,017.00	317.00	3.3%
Title III, Part A, English Learner Program	4203	8290	156,470.00	156,470.00	111,186.04	229,960.00	73,490.00	47.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	229,023.00	229,023.00	94,194.50	229,023.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	43,859.00	43,859.00	0.00	43,859.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	266,306.00	266,306.00	80,570.40	319,011.90	52,705.90	19.8%
TOTAL, FEDERAL REVENUE			3,896,051.00	3,896,051.00	805,307.83	4,450,798.90	554,747.90	14.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	520,244.00	520,244.00	53,664.77	520,244.00	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	1,778,424.00	1,778,424.00	(5.22)	1,927,813.00	149,389.00	8.4%
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	240,701.00	240,701.00	271,287.22	273,693.00	32,992.00	13.7%
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	6,524,911.00	6,524,911.00	863,275.80	7,905,759.00	1,380,848.00	21.2%
TOTAL, OTHER STATE REVENUE			9,064,280.00	9,064,280.00	1,188,222.57	10,627,509.00	1,563,229.00	17.2%

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	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%) Adjustm		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	4,452,776.00	4,452,776.00	2,722,847.88	5,957,026.34	1,504,250.34	33.8%
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	4,876,093.00	4,876,093.00	2,089,948.00	4,871,487.00	(4,606.00)	-0.1%
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			9,328,869.00	9,328,869.00	4,812,795.88	10,828,513.34	1,499,644.34	16.1%
TOTAL, REVENUES			22,923,662.00	22,923,662.00	7,163,805.28	26,540,490.24	3,616,828.24	15.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,363,182.64	7,363,182.64	3,527,276.71	8,124,004.06	(760,821.42)	-10.3%
Certificated Pupil Support Salaries		1200	1,407,891.30	1,407,891.30	643,325.11	1,574,347.69	(166,456.39)	-11.8%
Certificated Supervisors' and Administrators' Salaries		1300	815,740.05	815,740.05	510,353.53	797,284.33	18,455.72	2.3%
Other Certificated Salaries		1900	98,000.50	98,000.50	41,166.56	166,714.35	(68,713.85)	-70.1%
TOTAL, CERTIFICATED SALARIES			9,684,814.49	9,684,814.49	4,722,121.91	10,662,350.43	(977,535.94)	-10.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,383,824.93	6,383,824.93	3,103,686.64	6,467,483.82	(83,658.89)	-1.3%
Classified Support Salaries		2200	2,479,566.00	2,479,566.00	1,291,263.37	2,556,831.93	(77,265.93)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	1,121,172.00	1,121,172.00	619,463.75	1,100,223.00	20,949.00	1.9%
Clerical, Technical and Office Salaries		2400	681,471.00	681,471.00	390,163.54	697,663.08	(16,192.08)	-2.4%
Other Classified Salaries		2900	70,326.00	70,326.00	24,761.60	86,033.68	(15,707.68)	-22.3%
TOTAL, CLASSIFIED SALARIES			10,736,359.93	10,736,359.93	5,429,338.90	10,908,235.51	(171,875.58)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,160,280.71	6,160,280.71	902,988.96	7,583,836.36	(1,423,555.65)	-23.1%
PERS		3201-3202	1,738,024.79	1,738,024.79	965,541.71	2,027,424.77	(289,399.98)	-16.7%
OASDI/Medicare/Alternative		3301-3302	954,370.56	954,370.56	470,249.22	993,421.01	(39,050.45)	-4.1%
Health and Welfare Benefits		3401-3402	2,575,622.93	2,575,622.93	1,085,997.14	2,446,857.58	128,765.35	5.0%
Unemployment Insurance		3501-3502	12,037.78	12,037.78	4,949.74	12,844.85	(807.07)	-6.7%
Workers' Compensation		3601-3602	417,401.20	417,401.20	208,684.96	448,943.18	(31,541.98)	-7.6%
OPEB, Allocated		3701-3702	424,292.05	424,292.05	90,736.41	188,528.49	235,763.56	55.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,282,030.02	12,282,030.02	3,729,148.14	13,701,856.24	(1,419,826.22)	-11.6%
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	5,362.00	5,362.00	2,446.78	4,686.00	676.00	12.6%
Materials and Supplies		4300	1,653,436.70	1,653,436.70	679,853.05	3,162,421.69	(1,508,984.99)	-91.3%
Noncapitalized Equipment		4400	322,086.00	322,086.00	181,750.34	447,225.28	(125,139.28)	-38.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,980,884.70	1,980,884.70	864,050.17	3,614,332.97	(1,633,448.27)	-82.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,345,631.00	3,345,631.00	2,656,066.77	5,529,949.94	(2,184,318.94)	-65.3%
Travel and Conferences		5200	138,367.00	138,367.00	57,724.06	464,192.00	(325,825.00)	-235.5%
Dues and Memberships		5300	2,050.00	2,050.00	2,207.31	2,850.00	(800.00)	-39.0%
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	966,100.00	966,100.00	783,523.42	1,458,258.00	(492,158.00)	-50.9%
Transfers of Direct Costs		5710	54,385.00	54,385.00	26,516.40	72,678.00	(18,293.00)	-33.6%
Transfers of Direct Costs - Interfund		5750	266,332.00	266,332.00	89,171.95	247,956.00	18,376.00	6.9%
Professional/Consulting Services and Operating Expenditures		5800	6,454,977.00	6,454,977.00	3,999,559.61	9,654,345.76	(3,199,368.76)	-49.6%
Communications		5900	8,868.00	8,868.00	5,400.14	9,045.50	(177.50)	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,236,710.00	11,236,710.00	7,620,169.66	17,439,275.20	(6,202,565.20)	-55.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,002,498.09	1,489,555.00	(1,489,555.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	95,000.00	95,000.00	66,310.31	93,811.00	1,189.00	1.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,000.00	95,000.00	1,068,808.40	1,583,366.00	(1,488,366.00)	-1566.7%
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	500.00	500.00	(71.00)	500.00	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	50.00	50.00	0.00	50.00	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)			550.00	550.00	(71.00)	550.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	498,561.00	498,561.00	311.17	566,538.00	(67,977.00)	-13.6%
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			498,561.00	498,561.00	311.17	566,538.00	(67,977.00)	-13.6%
TOTAL, EXPENDITURES			46,514,910.14	46,514,910.14	23,433,877.35	58,476,504.35	(11,961,594.21)	-25.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	23,648,927.00	23,648,927.00	0.00	28,609,376.86	4,960,449.86	21.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,648,927.00	23,648,927.00	0.00	28,609,376.86	4,960,449.86	21.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,648,927.00	23,648,927.00	0.00	28,609,376.86	(4,960,449.86)	21.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	93,680,492.00	93,680,492.00	46,634,899.73	93,533,680.00	(146,812.00)	-0.2%
2) Federal Revenue		8100-8299	3,896,051.00	3,896,051.00	805,307.83	4,450,798.90	554,747.90	14.2%
3) Other State Revenue		8300-8599	10,940,307.29	10,940,307.29	1,882,388.65	13,062,156.29	2,121,849.00	19.4%
4) Other Local Revenue		8600-8799	50,166,450.00	50,166,450.00	26,567,887.01	52,506,922.34	2,340,472.34	4.7%
5) TOTAL, REVENUES			158,683,300.29	158,683,300.29	75,890,483.22	163,553,557.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	62,169,683.54	62,169,683.54	28,065,950.67	65,301,448.98	(3,131,765.44)	-5.0%
2) Classified Salaries		2000-2999	28,340,028.53	28,340,028.53	14,788,836.93	28,552,435.01	(212,406.48)	-0.7%
3) Employee Benefits		3000-3999	37,272,592.34	37,272,592.34	15,036,060.72	37,296,045.41	(23,453.07)	-0.1%
4) Books and Supplies		4000-4999	6,601,164.12	6,601,164.12	1,826,983.02	7,750,992.39	(1,149,828.27)	-17.4%
5) Services and Other Operating Expenditures		5000-5999	21,846,140.00	21,846,140.00	14,250,271.69	30,896,209.08	(9,050,069.08)	-41.4%
6) Capital Outlay		6000-6999	153,450.00	153,450.00	1,710,174.79	2,227,488.00	(2,074,038.00)	-1351.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	550.00	550.00	(71.00)	550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(686,852.00)	(686,852.00)	0.00	(716,804.00)	29,952.00	-4.4%
9) TOTAL, EXPENDITURES			155,696,756.53	155,696,756.53	75,678,206.82	171,308,364.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,986,543.76	2,986,543.76	212,276.40	(7,754,807.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	New
b) Transfers Out		7600-7629	1,108,526.00	1,108,526.00	584,521.00	1,108,526.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,108,526.00)	(1,108,526.00)	2,615,479.00	2,091,474.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,878,017.76	1,878,017.76	2,827,755.40	(5,663,333.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,780,841.36	18,780,841.36		18,780,841.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,780,841.36	18,780,841.36		18,780,841.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,780,841.36	18,780,841.36		18,780,841.36		
2) Ending Balance, June 30 (E + F1e)			20,658,859.12	20,658,859.12		13,117,508.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,926,935.16	5,926,935.16		2,542,619.05		
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	14,731,923.96	14,731,923.96		10,574,888.97		

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	40,742,933.00	40,742,933.00	22,498,496.00	40,596,914.00	(146,019.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	8,465,095.00	8,465,095.00	2,116,584.00	5,561,161.00	(2,903,934.00)	-34.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	212,708.00	212,708.00	0.00	212,602.00	(106.00)	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	15.00	15.00	New
County & District Taxes								
Secured Roll Taxes		8041	33,125,439.00	33,125,439.00	19,686,501.50	35,401,684.00	2,276,245.00	6.9%
Unsecured Roll Taxes		8042	2,288,044.00	2,288,044.00	1,479,048.93	2,337,419.00	49,375.00	2.2%
Prior Years' Taxes		8043	(148,756.00)	(148,756.00)	(64,137.68)	(359,035.00)	(210,279.00)	141.4%
Supplemental Taxes		8044	886,773.00	886,773.00	337,781.08	860,341.00	(26,432.00)	-3.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,766,220.00	8,766,220.00	0.00	7,833,361.00	(932,859.00)	-10.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	362,611.00	362,611.00	223,146.90	455,549.00	92,938.00	25.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			94,701,067.00	94,701,067.00	46,277,420.73	92,900,011.00	(1,801,056.00)	-1.9%
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	(1,655,037.00)	(1,655,037.00)	0.00	0.00	1,655,037.00	-100.0%
Property Taxes Transfers		8097	634,462.00	634,462.00	357,479.00	633,669.00	(793.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,680,492.00	93,680,492.00	46,634,899.73	93,533,680.00	(146,812.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,712,997.00	1,712,997.00	0.00	1,803,451.00	90,454.00	5.3%
Special Education Discretionary Grants		8182	153,889.00	153,889.00	0.00	164,527.00	10,638.00	6.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,039,665.00	1,039,665.00	507,049.23	1,217,018.00	177,353.00	17.1%
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	284,142.00	284,142.00	2,221.03	433,932.00	149,790.00	52.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	9,700.00	9,700.00	10,086.63	10,017.00	317.00	3.3%
Title III, Part A, English Learner Program	4203	8290	156,470.00	156,470.00	111,186.04	229,960.00	73,490.00	47.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	229,023.00	229,023.00	94,194.50	229,023.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290	229,023.00	229,023.00	94,194.50	229,023.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	43,859.00	43,859.00	0.00	43,859.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	266,306.00	266,306.00	80,570.40	319,011.90	52,705.90	19.8%
TOTAL, FEDERAL REVENUE			3,896,051.00	3,896,051.00	805,307.83	4,450,798.90	554,747.90	14.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	393,822.00	393,822.00	393,822.00	393,822.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,002,449.29	2,002,449.29	73,114.85	2,002,449.29	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	1,778,424.00	1,778,424.00	(5.22)	1,927,813.00	149,389.00	8.4%
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	240,701.00	240,701.00	271,287.22	273,693.00	32,992.00	13.7%
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	6,524,911.00	6,524,911.00	1,144,169.80	8,464,379.00	1,939,468.00	29.7%
TOTAL, OTHER STATE REVENUE			10,940,307.29	10,940,307.29	1,882,388.65	13,062,156.29	2,121,849.00	19.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	38,408,781.00	38,408,781.00	19,697,859.27	38,468,650.00	59,869.00	0.2%
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	47,732.24	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	408,800.00	408,800.00	332,633.74	408,800.00	0.00	0.0%
Interest		8660	168,000.00	168,000.00	179,282.24	308,000.00	140,000.00	83.3%
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	400,000.00	400,000.00	190,050.90	400,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	94,070.55	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	5,904,776.00	5,904,776.00	3,936,310.07	8,049,985.34	2,145,209.34	36.3%
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	4,876,093.00	4,876,093.00	2,089,948.00	4,871,487.00	(4,606.00)	-0.1%
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			50,166,450.00	50,166,450.00	26,567,887.01	52,506,922.34	2,340,472.34	4.7%
TOTAL, REVENUES			158,683,300.29	158,683,300.29	75,890,483.22	163,553,557.53	4,870,257.24	3.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	51,147,752.89	51,147,752.89	22,326,405.01	53,646,751.31	(2,498,998.42)	-4.9%
Certificated Pupil Support Salaries		1200	4,438,473.70	4,438,473.70	1,913,884.28	4,794,687.59	(356,213.89)	-8.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,902,859.45	5,902,859.45	3,607,101.49	6,100,861.73	(198,002.28)	-3.4%
Other Certificated Salaries		1900	680,597.50	680,597.50	218,559.89	759,148.35	(78,550.85)	-11.5%
TOTAL, CERTIFICATED SALARIES			62,169,683.54	62,169,683.54	28,065,950.67	65,301,448.98	(3,131,765.44)	-5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,393,972.71	7,393,972.71	3,615,167.75	7,648,532.60	(254,559.89)	-3.4%
Classified Support Salaries		2200	10,743,807.62	10,743,807.62	5,824,844.93	10,865,213.08	(121,405.46)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	3,420,800.67	3,420,800.67	1,941,613.73	3,535,052.24	(114,251.57)	-3.3%
Clerical, Technical and Office Salaries		2400	5,251,651.34	5,251,651.34	2,769,241.09	5,135,129.22	116,522.12	2.2%
Other Classified Salaries		2900	1,529,796.19	1,529,796.19	637,969.43	1,368,507.87	161,288.32	10.5%
TOTAL, CLASSIFIED SALARIES			28,340,028.53	28,340,028.53	14,788,836.93	28,552,435.01	(212,406.48)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,862,219.92	14,862,219.92	5,482,853.79	16,684,741.60	(1,822,521.68)	-12.3%
PERS		3201-3202	5,047,293.90	5,047,293.90	2,711,125.22	5,453,974.03	(406,680.13)	-8.1%
OASDI/Medicare/Alternative		3301-3302	3,089,912.62	3,089,912.62	1,503,370.67	3,207,884.76	(117,972.14)	-3.8%
Health and Welfare Benefits		3401-3402	10,430,296.01	10,430,296.01	4,050,968.43	9,138,163.15	1,292,132.86	12.4%
Unemployment Insurance		3501-3502	53,405.88	53,405.88	20,716.69	55,153.97	(1,748.09)	-3.3%
Workers' Compensation		3601-3602	1,853,522.63	1,853,522.63	879,760.57	1,930,162.50	(76,639.87)	-4.1%
OPEB, Allocated		3701-3702	1,935,941.38	1,935,941.38	387,265.35	825,965.40	1,109,975.98	57.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,272,592.34	37,272,592.34	15,036,060.72	37,296,045.41	(23,453.07)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	147,783.00	147,783.00	32,758.66	97,783.00	50,000.00	33.8%
Books and Other Reference Materials		4200	111,601.00	111,601.00	57,958.79	119,949.00	(8,348.00)	-7.5%
Materials and Supplies		4300	5,461,939.12	5,461,939.12	1,479,827.07	6,568,180.11	(1,106,240.99)	-20.3%
Noncapitalized Equipment		4400	879,841.00	879,841.00	256,438.50	965,080.28	(85,239.28)	-9.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,601,164.12	6,601,164.12	1,826,983.02	7,750,992.39	(1,149,828.27)	-17.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,385,631.00	3,385,631.00	2,656,066.77	5,534,949.94	(2,149,318.94)	-63.5%
Travel and Conferences		5200	381,867.00	381,867.00	134,200.57	722,140.00	(340,273.00)	-89.1%
Dues and Memberships		5300	57,979.00	57,979.00	32,896.39	58,775.00	(796.00)	-1.4%
Insurance		5400-5450	712,338.00	712,338.00	862,778.21	876,438.00	(164,100.00)	-23.0%
Operations and Housekeeping Services		5500	2,753,266.00	2,753,266.00	1,906,307.76	3,049,122.00	(295,856.00)	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,346,108.00	2,346,108.00	1,571,819.85	3,004,878.00	(658,770.00)	-28.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	178,832.00	178,832.00	89,758.95	180,456.00	(1,624.00)	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	11,625,630.00	11,625,630.00	6,714,471.16	17,066,138.64	(5,440,508.64)	-46.8%
Communications		5900	404,489.00	404,489.00	281,972.03	403,311.50	1,177.50	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,846,140.00	21,846,140.00	14,250,271.69	30,896,209.08	(9,050,069.08)	-41.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,002,498.09	1,489,555.00	(1,489,555.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	153,450.00	153,450.00	707,676.70	737,933.00	(584,483.00)	-380.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,450.00	153,450.00	1,710,174.79	2,227,488.00	(2,074,038.00)	-1351.6%
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	500.00	500.00	(71.00)	500.00	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	50.00	50.00	0.00	50.00	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)			550.00	550.00	(71.00)	550.00	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	(686,852.00)	(686,852.00)	0.00	(716,804.00)	29,952.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(686,852.00)	(686,852.00)	0.00	(716,804.00)	29,952.00	-4.4%
TOTAL, EXPENDITURES			155,696,756.53	155,696,756.53	75,678,206.82	171,308,364.87	(15,611,608.34)	-10.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,108,526.00	1,108,526.00	584,521.00	1,108,526.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,108,526.00	1,108,526.00	584,521.00	1,108,526.00	0.00	0.0%
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)			(1,108,526.00)	(1,108,526.00)	2,615,479.00	2,091,474.00	(3,200,000.00)	-288.7%

Resource	Description	2019-20
		Projected Year Totals
5640	Medi-Cal Billing Option	237,215.43
6230	California Clean Energy Jobs Act	0.89
6300	Lottery: Instructional Materials	0.63
7370	Supplementary Programs: Specialized Seco	0.01
7510	Low-Performing Students Block Grant	493,510.00
9010	Other Restricted Local	1,811,892.09
Total, Restricted Balance		2,542,619.05

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	736,972.00	736,972.00	62,155.00	711,105.00	(25,867.00)	-3.5%
3) Other State Revenue		8300-8599	3,457,262.00	3,457,262.00	1,761,268.68	3,609,110.00	151,848.00	4.4%
4) Other Local Revenue		8600-8799	234,300.00	234,300.00	99,784.27	234,300.00	0.00	0.0%
5) TOTAL REVENUES			4,428,534.00	4,428,534.00	1,923,207.95	4,554,515.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,141,013.00	2,141,013.00	973,426.54	2,209,419.00	(68,406.00)	-3.2%
2) Classified Salaries		2000-2999	607,135.00	607,135.00	351,937.63	851,005.00	(243,870.00)	-40.2%
3) Employee Benefits		3000-3999	866,911.00	866,911.00	335,071.08	971,861.00	(104,950.00)	-12.1%
4) Books and Supplies		4000-4999	282,415.00	282,415.00	56,146.66	345,501.00	(63,086.00)	-22.3%
5) Services and Other Operating Expenditures		5000-5999	355,472.00	355,472.00	164,588.99	401,563.00	(46,091.00)	-13.0%
6) Capital Outlay		6000-6999	7,296.00	7,296.00	0.00	0.00	7,296.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	168,292.00	168,292.00	0.00	193,557.00	(25,265.00)	-15.0%
9) TOTAL EXPENDITURES			4,428,534.00	4,428,534.00	1,881,170.90	4,972,906.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	42,037.05	(418,391.00)		
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	42,037.05	(418,391.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,124,182.24	1,124,182.24		1,124,182.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,124,182.24	1,124,182.24		1,124,182.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,182.24	1,124,182.24		1,124,182.24		
2) Ending Balance, June 30 (E + F1e)			1,124,182.24	1,124,182.24		705,791.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	620,407.93	620,407.93		205,167.31		
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	503,774.31	503,774.31		500,624.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.38)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	736,972.00	736,972.00	62,155.00	711,105.00	(25,867.00)	-3.5%
TOTAL, FEDERAL REVENUE			736,972.00	736,972.00	62,155.00	711,105.00	(25,867.00)	-3.5%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,283,968.00	3,283,968.00	1,752,902.00	3,394,886.00	110,918.00	3.4%
All Other State Revenue	All Other	8590	173,294.00	173,294.00	8,366.68	214,224.00	40,930.00	23.6%
TOTAL, OTHER STATE REVENUE			3,457,262.00	3,457,262.00	1,761,268.68	3,609,110.00	151,848.00	4.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,169.84	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	231,000.00	231,000.00	98,521.28	231,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	300.00	300.00	93.15	300.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			234,300.00	234,300.00	99,784.27	234,300.00	0.00	0.0%
TOTAL, REVENUES			4,428,534.00	4,428,534.00	1,923,207.95	4,554,515.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,794,370.00	1,794,370.00	770,746.24	1,766,998.00	27,372.00	1.5%
Certificated Pupil Support Salaries		1200	62,946.00	62,946.00	24,178.05	64,283.00	(1,337.00)	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	283,697.00	283,697.00	178,502.25	378,138.00	(94,441.00)	-33.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,141,013.00	2,141,013.00	973,426.54	2,209,419.00	(68,406.00)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	80,725.00	80,725.00	63,871.32	262,636.00	(181,911.00)	-225.3%
Classified Support Salaries		2200	194,374.00	194,374.00	110,379.48	204,452.00	(10,078.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	332,036.00	332,036.00	177,686.83	383,917.00	(51,881.00)	-15.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			607,135.00	607,135.00	351,937.63	851,005.00	(243,870.00)	-40.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	371,325.00	371,325.00	88,155.78	422,403.00	(51,078.00)	-13.8%
PERS		3201-3202	102,885.00	102,885.00	61,161.98	153,355.00	(50,470.00)	-49.1%
OASDI/Medicare/Alternative		3301-3302	83,397.00	83,397.00	42,425.32	100,303.00	(16,906.00)	-20.3%
Health and Welfare Benefits		3401-3402	224,431.00	224,431.00	108,855.63	222,020.00	2,411.00	1.1%
Unemployment Insurance		3501-3502	1,621.00	1,621.00	726.13	1,693.00	(72.00)	-4.4%
Workers' Compensation		3601-3602	55,720.00	55,720.00	27,170.56	60,189.00	(4,469.00)	-8.0%
OPEB, Allocated		3701-3702	27,532.00	27,532.00	6,575.68	11,898.00	15,634.00	56.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			866,911.00	866,911.00	335,071.08	971,861.00	(104,950.00)	-12.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	118.00	118.00	(1,189.20)	118.00	0.00	0.0%
Books and Other Reference Materials		4200	3,947.00	3,947.00	9,731.53	15,967.00	(12,020.00)	-304.5%
Materials and Supplies		4300	209,707.00	209,707.00	33,762.55	236,089.00	(26,382.00)	-12.6%
Noncapitalized Equipment		4400	68,643.00	68,643.00	13,841.78	93,327.00	(24,684.00)	-36.0%
TOTAL, BOOKS AND SUPPLIES			282,415.00	282,415.00	56,146.66	345,501.00	(63,086.00)	-22.3%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,122.00	24,122.00	5,970.57	16,527.00	7,595.00	31.5%
Dues and Memberships		5300	2,226.00	2,226.00	1,070.00	2,226.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	115,348.00	115,348.00	62,429.47	132,127.00	(16,779.00)	-14.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,840.00	36,840.00	17,916.32	46,940.00	(10,100.00)	-27.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	153,422.00	153,422.00	67,789.58	180,229.00	(26,807.00)	-17.5%
Communications		5900	17,014.00	17,014.00	9,413.05	17,014.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			355,472.00	355,472.00	164,588.99	401,563.00	(46,091.00)	-13.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,296.00	7,296.00	0.00	0.00	7,296.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,296.00	7,296.00	0.00	0.00	7,296.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	168,292.00	168,292.00	0.00	193,557.00	(25,265.00)	-15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			168,292.00	168,292.00	0.00	193,557.00	(25,265.00)	-15.0%
TOTAL, EXPENDITURES			4,428,534.00	4,428,534.00	1,881,170.90	4,972,906.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	200,747.35
9010	Other Restricted Local	4,419.96
Total, Restricted Balance		205,167.31

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	911,621.00	911,621.00	717,380.19	960,725.00	49,104.00	5.4%
3) Other State Revenue		8300-8599	4,376,784.00	4,376,784.00	2,594,239.64	4,482,036.00	105,252.00	2.4%
4) Other Local Revenue		8600-8799	822,493.00	822,493.00	509,798.59	937,142.00	114,649.00	13.9%
5) TOTAL, REVENUES			6,110,898.00	6,110,898.00	3,821,418.42	6,379,903.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,868,405.00	1,868,405.00	1,090,252.24	1,948,830.00	(80,425.00)	-4.3%
2) Classified Salaries		2000-2999	1,544,393.00	1,544,393.00	870,860.37	1,631,870.00	(87,477.00)	-5.7%
3) Employee Benefits		3000-3999	1,723,622.00	1,723,622.00	731,674.49	1,698,530.00	25,092.00	1.5%
4) Books and Supplies		4000-4999	210,630.00	210,630.00	58,966.55	228,353.00	(17,723.00)	-8.4%
5) Services and Other Operating Expenditures		5000-5999	491,884.00	491,884.00	205,687.62	514,889.00	(23,005.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	301,964.00	301,964.00	0.00	306,651.00	(4,687.00)	-1.6%
9) TOTAL, EXPENDITURES			6,140,898.00	6,140,898.00	2,957,441.27	6,329,123.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,000.00)	(30,000.00)	863,977.15	50,780.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	0.00	30,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	863,977.15	80,780.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,178.06	32,178.06		32,178.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,178.06	32,178.06		32,178.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,178.06	32,178.06		32,178.06		
2) Ending Balance, June 30 (E + F1e)			32,178.06	32,178.06		112,958.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		80,780.00		
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	32,178.06	32,178.06		32,178.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	208,000.00	208,000.00	83,353.19	208,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	703,621.00	703,621.00	634,027.00	752,725.00	49,104.00	7.0%
TOTAL, FEDERAL REVENUE			911,621.00	911,621.00	717,380.19	960,725.00	49,104.00	5.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	12,000.00	12,000.00	4,149.43	12,000.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	30,803.52	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,255,849.00	3,255,849.00	1,919,970.69	3,259,824.00	3,975.00	0.1%
All Other State Revenue	All Other	8590	1,108,935.00	1,108,935.00	639,316.00	1,210,212.00	101,277.00	9.1%
TOTAL, OTHER STATE REVENUE			4,376,784.00	4,376,784.00	2,594,239.64	4,482,036.00	105,252.00	2.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,652.03	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	489,043.00	489,043.00	294,631.92	489,043.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	333,450.00	333,450.00	213,514.64	448,099.00	114,649.00	34.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			822,493.00	822,493.00	509,798.59	937,142.00	114,649.00	13.9%
TOTAL, REVENUES			6,110,898.00	6,110,898.00	3,821,418.42	6,379,903.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,536,900.00	1,536,900.00	891,470.67	1,605,898.00	(68,998.00)	-4.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	331,505.00	331,505.00	198,781.57	342,932.00	(11,427.00)	-3.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,868,405.00	1,868,405.00	1,090,252.24	1,948,830.00	(80,425.00)	-4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,277,217.00	1,277,217.00	688,788.37	1,326,864.00	(49,647.00)	-3.9%
Classified Support Salaries		2200	68,421.00	68,421.00	65,562.28	96,697.00	(28,276.00)	-41.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	198,755.00	198,755.00	116,509.72	208,309.00	(9,554.00)	-4.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,544,393.00	1,544,393.00	870,860.37	1,631,870.00	(87,477.00)	-5.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	429,783.00	429,783.00	141,959.66	453,724.00	(23,941.00)	-5.6%
PERS		3201-3202	329,216.00	329,216.00	189,576.57	357,722.00	(28,506.00)	-8.7%
OASDI/Medicare/Alternative		3301-3302	154,855.00	154,855.00	91,306.34	169,828.00	(14,973.00)	-9.7%
Health and Welfare Benefits		3401-3402	667,046.00	667,046.00	248,817.28	613,506.00	53,540.00	8.0%
Unemployment Insurance		3501-3502	1,955.00	1,955.00	1,007.33	2,151.00	(196.00)	-10.0%
Workers' Compensation		3601-3602	68,974.00	68,974.00	40,206.53	72,736.00	(3,762.00)	-5.5%
OPEB, Allocated		3701-3702	71,793.00	71,793.00	18,800.78	28,863.00	42,930.00	59.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,723,622.00	1,723,622.00	731,674.49	1,698,530.00	25,092.00	1.5%
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	193,538.00	193,538.00	36,955.18	194,353.00	(815.00)	-0.4%
Noncapitalized Equipment		4400	10,000.00	10,000.00	12,990.04	17,000.00	(7,000.00)	-70.0%
Food		4700	7,092.00	7,092.00	9,021.33	17,000.00	(9,908.00)	-139.7%
TOTAL, BOOKS AND SUPPLIES			210,630.00	210,630.00	58,966.55	228,353.00	(17,723.00)	-8.4%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	20,000.00	1,084.59	15,000.00	5,000.00	25.0%
Dues and Memberships		5300	10,000.00	10,000.00	3,388.00	10,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	376,915.00	376,915.00	174,235.65	376,915.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	84,969.00	84,969.00	25,811.38	110,041.00	(25,072.00)	-29.5%
Communications		5900	0.00	0.00	1,168.00	2,933.00	(2,933.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			491,884.00	491,884.00	205,687.62	514,889.00	(23,005.00)	-4.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	301,964.00	301,964.00	0.00	306,651.00	(4,687.00)	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			301,964.00	301,964.00	0.00	306,651.00	(4,687.00)	-1.6%
TOTAL, EXPENDITURES			6,140,898.00	6,140,898.00	2,957,441.27	6,329,123.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	30,000.00	0.00	30,000.00		

Resource	Description	2019/20
		Projected Year Totals
5025	Child Development: Federal Child Care, Center-based	32,602.00
6060	Child Development: State General Child Care, Center- basec	48,178.00
Total, Restricted Balance		80,780.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,808,067.00	1,808,067.00	624,443.88	1,808,067.00	0.00	0.0%
3) Other State Revenue		8300-8599	162,853.00	162,853.00	48,156.28	162,853.00	0.00	0.0%
4) Other Local Revenue		8600-8799	580,050.00	580,050.00	348,601.26	578,426.00	(1,624.00)	-0.3%
5) TOTAL REVENUES			2,550,970.00	2,550,970.00	1,021,201.42	2,549,346.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,694,388.00	1,694,388.00	851,646.78	1,683,602.48	10,785.52	0.6%
3) Employee Benefits		3000-3999	775,411.00	775,411.00	356,880.09	748,416.82	26,994.18	3.5%
4) Books and Supplies		4000-4999	1,240,749.00	1,240,749.00	670,020.30	1,278,241.00	(37,492.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	(473,954.00)	(473,954.00)	(206,757.74)	(475,290.30)	1,336.30	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,596.00	216,596.00	0.00	216,596.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,453,190.00	3,453,190.00	1,671,789.43	3,451,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(902,220.00)	(902,220.00)	(650,588.01)	(902,220.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	835,030.00	835,030.00	584,521.00	835,030.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			835,030.00	835,030.00	584,521.00	835,030.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,190.00)	(67,190.00)	(66,067.01)	(67,190.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	142,666.57	142,666.57		142,666.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,666.57	142,666.57		142,666.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,666.57	142,666.57		142,666.57		
2) Ending Balance, June 30 (E + F1e)			75,476.57	75,476.57		75,476.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	75,476.57	75,476.57		75,476.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,808,067.00	1,808,067.00	624,443.88	1,808,067.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,808,067.00	1,808,067.00	624,443.88	1,808,067.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	162,853.00	162,853.00	48,156.28	162,853.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			162,853.00	162,853.00	48,156.28	162,853.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	550,000.00	550,000.00	331,740.26	550,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	151.12	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	30,000.00	30,000.00	16,709.88	28,376.00	(1,624.00)	-5.4%
TOTAL, OTHER LOCAL REVENUE			580,050.00	580,050.00	348,601.26	578,426.00	(1,624.00)	-0.3%
TOTAL, REVENUES			2,550,970.00	2,550,970.00	1,021,201.42	2,549,346.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,132,310.00	1,132,310.00	540,198.32	1,096,935.29	35,374.71	3.1%
Classified Supervisors' and Administrators' Salaries		2300	417,834.00	417,834.00	227,440.83	436,498.19	(18,664.19)	-4.5%
Clerical, Technical and Office Salaries		2400	144,244.00	144,244.00	84,007.63	150,169.00	(5,925.00)	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,694,388.00	1,694,388.00	851,646.78	1,683,602.48	10,785.52	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	151.40	0.00	0.00	0.0%
PERS		3201-3202	318,292.00	318,292.00	148,337.27	318,292.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	117,439.00	117,439.00	63,936.71	120,514.00	(3,075.00)	-2.6%
Health and Welfare Benefits		3401-3402	272,009.00	272,009.00	117,906.71	262,575.82	9,433.18	3.5%
Unemployment Insurance		3501-3502	891.00	891.00	416.57	917.00	(26.00)	-2.9%
Workers' Compensation		3601-3602	31,471.00	31,471.00	17,468.30	32,301.00	(830.00)	-2.6%
OPEB, Allocated		3701-3702	35,309.00	35,309.00	8,663.13	13,817.00	21,492.00	60.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			775,411.00	775,411.00	356,880.09	748,416.82	26,994.18	3.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,570.00	6,570.00	6,041.22	8,570.00	(2,000.00)	-30.4%
Noncapitalized Equipment		4400	13,000.00	13,000.00	4,252.76	13,000.00	0.00	0.0%
Food		4700	1,221,179.00	1,221,179.00	659,726.32	1,256,671.00	(35,492.00)	-2.9%
TOTAL, BOOKS AND SUPPLIES			1,240,749.00	1,240,749.00	670,020.30	1,278,241.00	(37,492.00)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,800.00	1,800.00	301.48	1,150.00	650.00	36.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,715.00	55,715.00	48,125.98	56,365.00	(650.00)	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(564,747.00)	(564,747.00)	(263,994.60)	(566,371.00)	1,624.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	26,268.00	26,268.00	4,794.93	26,268.00	0.00	0.0%
Communications		5900	7,010.00	7,010.00	4,014.47	7,297.70	(287.70)	-4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(473,954.00)	(473,954.00)	(206,757.74)	(475,290.30)	1,336.30	-0.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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 - Interfund		7350	216,596.00	216,596.00	0.00	216,596.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,596.00	216,596.00	0.00	216,596.00	0.00	0.0%
TOTAL, EXPENDITURES			3,453,190.00	3,453,190.00	1,671,789.43	3,451,566.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	835,030.00	835,030.00	584,521.00	835,030.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			835,030.00	835,030.00	584,521.00	835,030.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			835,030.00	835,030.00	584,521.00	835,030.00		

Resource	Description	2019/20
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	75,476.57
Total, Restricted Balance		<u>75,476.57</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	57.30	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	57.30	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	57.30	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	57.30	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,622.32	9,622.32		9,622.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,622.32	9,622.32		9,622.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,622.32	9,622.32		9,622.32		
2) Ending Balance, June 30 (E + F1e)			9,622.32	9,622.32		9,622.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,622.32	9,622.32		9,622.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	57.30	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			0.00	0.00	57.30	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	57.30	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	21,805.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	21,805.01	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	21,805.01	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	21,805.01	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,661,986.46	3,661,986.46		3,661,986.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,661,986.46	3,661,986.46		3,661,986.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,661,986.46	3,661,986.46		3,661,986.46		
2) Ending Balance, June 30 (E + F1e)			3,661,986.46	3,661,986.46		3,661,986.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
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	3,661,986.46	3,661,986.46		3,661,986.46		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	21,805.01	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	21,805.01	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	21,805.01	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	44,600.81	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	44,600.81	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	44,600.81	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	3,200,000.00	3,200,000.00	(3,200,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(3,200,000.00)	(3,200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(3,155,399.19)	(3,200,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,194,861.30	11,194,861.30		11,194,861.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,194,861.30	11,194,861.30		11,194,861.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,194,861.30	11,194,861.30		11,194,861.30		
2) Ending Balance, June 30 (E + F1e)			11,194,861.30	11,194,861.30		7,994,861.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,194,861.30	11,194,861.30		7,994,861.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	44,600.81	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	44,600.81	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	44,600.81	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	3,200,000.00	3,200,000.00	(3,200,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	3,200,000.00	3,200,000.00	(3,200,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(3,200,000.00)	(3,200,000.00)		

Berkeley Unified
Alameda County

Second Interim
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 201

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	611,594.48	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	611,594.48	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,669.35	217,669.35	131,516.42	217,669.35	0.00	0.0%
3) Employee Benefits		3000-3999	94,205.18	94,205.18	50,066.19	94,205.18	0.00	0.0%
4) Books and Supplies		4000-4999	1,358,000.00	1,358,000.00	578,655.07	1,539,000.00	(181,000.00)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	977,000.00	977,000.00	203,226.65	1,122,000.00	(145,000.00)	-14.8%
6) Capital Outlay		6000-6999	53,094,500.00	53,094,500.00	6,502,763.82	56,493,500.00	(3,399,000.00)	-6.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,741,374.53	55,741,374.53	7,466,227.95	59,466,374.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,741,374.53)	(55,741,374.53)	(6,854,633.47)	(59,466,374.53)		
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,741,374.53)	(55,741,374.53)	(6,854,633.47)	(59,466,374.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	101,493,181.08	101,493,181.08		101,493,181.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,493,181.08	101,493,181.08		101,493,181.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,493,181.08	101,493,181.08		101,493,181.08		
2) Ending Balance, June 30 (E + F1e)			45,751,806.55	45,751,806.55		42,026,806.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	45,751,806.55	45,751,806.55		42,026,806.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	611,594.48	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	611,594.48	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	611,594.48	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	140,196.00	140,196.00	81,781.00	140,196.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	77,473.35	77,473.35	49,735.42	77,473.35	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			217,669.35	217,669.35	131,516.42	217,669.35	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	45,129.39	45,129.39	25,367.19	45,129.39	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,199.34	16,199.34	9,561.32	16,199.34	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,281.59	23,281.59	10,696.22	23,281.59	0.00	0.0%
Unemployment Insurance		3501-3502	126.24	126.24	65.44	126.24	0.00	0.0%
Workers' Compensation		3601-3602	4,462.22	4,462.22	2,696.06	4,462.22	0.00	0.0%
OPEB, Allocated		3701-3702	5,006.40	5,006.40	1,679.96	5,006.40	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,205.18	94,205.18	50,066.19	94,205.18	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500,000.00	500,000.00	126,090.43	577,000.00	(77,000.00)	-15.4%
Noncapitalized Equipment		4400	858,000.00	858,000.00	452,564.64	962,000.00	(104,000.00)	-12.1%
TOTAL, BOOKS AND SUPPLIES			1,358,000.00	1,358,000.00	578,655.07	1,539,000.00	(181,000.00)	-13.3%
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	4,000.00	4,000.00	0.00	4,000.00	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	0.00	0.00	47,673.18	135,000.00	(135,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	970,000.00	970,000.00	155,171.42	980,000.00	(10,000.00)	-1.0%
Communications		5900	3,000.00	3,000.00	382.05	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			977,000.00	977,000.00	203,226.65	1,122,000.00	(145,000.00)	-14.8%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	52,934,500.00	52,934,500.00	6,493,974.44	56,323,500.00	(3,389,000.00)	-6.4%
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	160,000.00	160,000.00	8,789.18	170,000.00	(10,000.00)	-6.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,094,500.00	53,094,500.00	6,502,763.62	56,493,500.00	(3,399,000.00)	-6.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			55,741,374.53	55,741,374.53	7,466,227.95	59,466,374.53		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	1,338,421.92	350,000.00	0.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	1,338,421.92	350,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	325,000.00	325,000.00	0.00	325,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,000.00	350,000.00	0.00	350,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,338,421.92	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,338,421.92	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,174,656.79	1,174,656.79		1,174,656.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,656.79	1,174,656.79		1,174,656.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,656.79	1,174,656.79		1,174,656.79		
2) Ending Balance, June 30 (E + F1e)			1,174,656.79	1,174,656.79		1,174,656.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	124,186.92	124,186.92		124,186.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,050,469.87	1,050,469.87		1,050,469.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	8,533.28	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								
Mitigation/Developer Fees		8681	350,000.00	350,000.00	1,329,888.64	350,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,000.00	350,000.00	1,338,421.92	350,000.00	0.00	0.0%
TOTAL, REVENUES			350,000.00	350,000.00	1,338,421.92	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	325,000.00	325,000.00	0.00	325,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			325,000.00	325,000.00	0.00	325,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			350,000.00	350,000.00	0.00	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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								
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	124,186.92
Total, Restricted Balance		124,186.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.01	0.01		0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	9.80	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	9.80	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	9.80	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	9.80	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,646.17	1,646.17		1,646.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,646.17	1,646.17		1,646.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,646.17	1,646.17		1,646.17		
2) Ending Balance, June 30 (E + F1e)			1,646.17	1,646.17		1,646.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,646.17	1,646.17		1,646.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	9.80	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	9.80	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	9.80	0.00		

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	927,302.00	927,302.00	457,486.99	927,302.00	0.00	0.0%
3) Other State Revenue		8300-8599	143,400.00	143,400.00	0.00	143,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,055,198.54	14,055,198.54	89,719.05	14,055,198.54	0.00	0.0%
5) TOTAL REVENUES			15,125,900.54	15,125,900.54	547,206.04	15,125,900.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	43,509,517.00	43,509,517.00	37,106,726.10	43,509,517.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			43,509,517.00	43,509,517.00	37,106,726.10	43,509,517.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,383,616.46)	(28,383,616.46)	(36,559,520.06)	(28,383,616.46)		
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	509,628.60	509,628.60	502,022.35	509,628.60	0.00	0.0%
b) Uses		7630-7699	674,828.13	674,828.13	486,696.88	674,828.13	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			(165,199.53)	(165,199.53)	15,325.47	(165,199.53)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(28,548,815.99)	(28,548,815.99)	(38,544,194.59)	(28,548,815.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,830,834.10	48,830,834.10		48,830,834.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,830,834.10	48,830,834.10		48,830,834.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,830,834.10	48,830,834.10		48,830,834.10		
2) Ending Balance, June 30 (E + F1e)			20,282,018.11	20,282,018.11		20,282,018.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	20,282,018.11	20,282,018.11		20,282,018.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	927,302.00	927,302.00	457,486.99	927,302.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			927,302.00	927,302.00	457,486.99	927,302.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	143,400.00	143,400.00	0.00	143,400.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			143,400.00	143,400.00	0.00	143,400.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,631,998.54	11,631,998.54	0.00	11,631,998.54	0.00	0.0%
Unsecured Roll		8612	1,007,000.00	1,007,000.00	0.00	1,007,000.00	0.00	0.0%
Prior Years' Taxes		8613	367,100.00	367,100.00	0.00	367,100.00	0.00	0.0%
Supplemental Taxes		8614	858,200.00	858,200.00	0.00	858,200.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	190,900.00	190,900.00	89,719.05	190,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,055,198.54	14,055,198.54	89,719.05	14,055,198.54	0.00	0.0%
TOTAL, REVENUES			15,125,900.54	15,125,900.54	547,206.04	15,125,900.54		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	31,570,000.00	31,570,000.00	31,570,000.00	31,570,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	11,939,517.00	11,939,517.00	5,536,726.10	11,939,517.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,509,517.00	43,509,517.00	37,106,726.10	43,509,517.00	0.00	0.0%
TOTAL, EXPENDITURES			43,509,517.00	43,509,517.00	37,106,726.10	43,509,517.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	509,628.60	509,628.60	502,022.35	509,628.60	0.00	0.0%
(c) TOTAL, SOURCES			509,628.60	509,628.60	502,022.35	509,628.60	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	674,828.13	674,828.13	486,696.88	674,828.13	0.00	0.0%
(d) TOTAL, USES			674,828.13	674,828.13	486,696.88	674,828.13	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(165,199.53)	(165,199.53)	15,325.47	(165,199.53)		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	20,282,018.11
Total, Restricted Balance		20,282,018.11

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91		61,363.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91		61,363.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91		61,363.91		
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91		61,363.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	61,363.91	61,363.91		61,363.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,079,611.00	2,079,611.00	1,234,532.79	2,079,611.00	0.00	0.0%
5) TOTAL, REVENUES			2,079,611.00	2,079,611.00	1,234,532.79	2,079,611.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	206,618.86	206,618.86	121,991.53	206,618.86	0.00	0.0%
3) Employee Benefits		3000-3999	94,371.95	94,371.95	48,049.79	94,371.95	0.00	0.0%
4) Books and Supplies		4000-4999	67,816.00	67,816.00	2,242.70	20,516.00	47,300.00	69.7%
5) Services and Other Operating Expenses		5000-5999	2,079,832.00	2,079,832.00	1,410,382.74	2,127,132.00	(47,300.00)	-2.3%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,448,638.81	2,448,638.81	1,582,666.76	2,448,638.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(369,027.81)	(369,027.81)	(348,133.97)	(369,027.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	243,496.00	243,496.00	0.00	243,496.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			243,496.00	243,496.00	0.00	243,496.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(125,531.81)	(125,531.81)	(348,133.97)	(125,531.81)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(2,292,356.28)	(2,292,356.28)		(2,292,356.28)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,292,356.28)	(2,292,356.28)		(2,292,356.28)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,292,356.28)	(2,292,356.28)		(2,292,356.28)		
2) Ending Net Position, June 30 (E + F1e)			(2,417,888.09)	(2,417,888.09)		(2,417,888.09)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(2,417,888.09)	(2,417,888.09)		(2,417,888.09)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	27,533.25	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,019,611.00	2,019,611.00	1,206,999.54	2,019,611.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,079,611.00	2,079,611.00	1,234,532.79	2,079,611.00	0.00	0.0%
TOTAL REVENUES			2,079,611.00	2,079,611.00	1,234,532.79	2,079,611.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	84,912.05	84,912.05	47,452.06	84,912.05	0.00	0.0%
Clerical, Technical and Office Salaries		2400	121,706.81	121,706.81	74,539.47	121,706.81	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			206,618.86	206,618.86	121,991.53	206,618.86	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	42,838.28	42,838.28	22,853.49	42,838.28	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,215.18	15,215.18	8,516.89	15,215.18	0.00	0.0%
Health and Welfare Benefits		3401-3402	27,210.73	27,210.73	12,548.94	27,210.73	0.00	0.0%
Unemployment Insurance		3501-3502	119.84	119.84	64.40	119.84	0.00	0.0%
Workers' Compensation		3601-3602	4,235.68	4,235.68	2,500.86	4,235.68	0.00	0.0%
OPEB, Allocated		3701-3702	4,752.24	4,752.24	1,565.21	4,752.24	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,371.95	94,371.95	48,049.79	94,371.95	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	35,016.00	35,016.00	2,242.70	15,016.00	20,000.00	57.1%
Noncapitalized Equipment		4400	32,800.00	32,800.00	0.00	5,500.00	27,300.00	83.2%
TOTAL, BOOKS AND SUPPLIES			67,816.00	67,816.00	2,242.70	20,516.00	47,300.00	69.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,616.00	44,616.00	0.00	0.00	44,616.00	100.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,022,216.00	2,022,216.00	1,410,382.74	2,114,132.00	(91,916.00)	-4.5%
Communications		5900	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,079,832.00	2,079,832.00	1,410,382.74	2,127,132.00	(47,300.00)	-2.3%

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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,448,638.81	2,448,638.81	1,582,666.76	2,448,638.81		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	243,496.00	243,496.00	0.00	243,496.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			243,496.00	243,496.00	0.00	243,496.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			243,496.00	243,496.00	0.00	243,496.00		

Resource	Description	2019/20 Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,364.72	9,364.72	9,398.09	9,398.09	33.37	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,364.72	9,364.72	9,398.09	9,398.09	33.37	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,364.72	9,364.72	9,398.09	9,398.09	33.37	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			27,188,995.00	17,767,116.00	13,271,134.00	10,361,712.00	2,367,594.00	(6,547,360.00)	29,152,419.00	18,356,467.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,045,318.00	2,045,318.00	5,798,156.00	3,681,572.00	3,681,572.00	3,681,572.00	3,681,572.00	3,065,405.00
Property Taxes	8020-8079		144,101.00	1,714,280.00	1,482,478.00		223,706.00	17,930,507.00	167,269.00	8,697,327.00
Miscellaneous Funds	8080-8099						0.00	0.00	357,479.00	18,542.00
Federal Revenue	8100-8299		22,018.00	161,733.00	791.00	331,302.00	19,229.00	12,727.00	257,507.00	752,531.00
Other State Revenue	8300-8599		3,170.00	65,145.00	209,499.00	386,964.00	393,822.00	544,480.00	279,309.00	2,145,027.00
Other Local Revenue	8600-8799		1,234,462.00	1,226,618.00	1,023,875.00	1,611,839.00	372,036.00	20,281,067.00	817,989.00	853,480.00
Interfund Transfers In	8910-8929								3,200,000.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,449,069.00	5,213,094.00	8,514,799.00	6,011,677.00	4,690,365.00	42,450,353.00	8,761,125.00	15,532,312.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		452,899.00	827,096.00	5,103,581.00	5,275,297.00	5,631,823.00	303,100.00	10,472,153.00	5,381,100.00
Classified Salaries	2000-2999		949,270.00	1,731,925.00	2,422,204.00	2,406,881.00	2,520,385.00	2,385,473.00	2,372,699.00	2,718,738.00
Employee Benefits	3000-3999		538,743.00	832,413.00	2,750,289.00	2,809,984.00	2,782,427.00	1,057,360.00	4,264,846.00	4,291,464.00
Books and Supplies	4000-4999		53,531.00	159,080.00	475,228.00	433,273.00	329,502.00	156,143.00	220,226.00	411,196.00
Services	5000-5999		253,012.00	1,658,174.00	1,999,609.00	2,635,040.00	2,439,487.00	2,821,308.00	2,443,642.00	1,155,425.00
Capital Outlay	6000-6599		640,859.00	507.00	344,964.00	614,464.00	0.00	109,381.00	17,261.00	15,071.00
Other Outgo	7000-7499			584,521.00		584,521.00			(71.00)	(2,196.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,888,314.00	5,793,716.00	13,095,875.00	14,759,460.00	13,703,624.00	6,832,765.00	19,790,756.00	13,970,798.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(280,457.00)	500.00	(500.00)		(32,690.00)		(500.00)	535.00	(221.00)
Accounts Receivable	9200-9299	(7,460,493.00)		1,659,970.00	1,680,378.00	784,882.00	97,680.00	84,723.00	235,948.00	4,301.00
Due From Other Funds	9310	(11,284,461.00)		11,590,757.00						
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			(19,025,411.00)	500.00	13,250,227.00	1,680,378.00	752,192.00	97,680.00	84,223.00	4,080.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(16,594,932.00)	9,983,134.00	6,481,440.00	8,724.00	(1,058.00)	(625.00)	2,032.00	2,804.00	2,824.00
Due To Other Funds	9610	(10,206,396.00)		9,962,900.00						
Current Loans	9640									
Unearned Revenues	9650	(721,247.00)		721,247.00		(415.00)				
Deferred Inflows of Resources	9690									
SUBTOTAL			(27,522,575.00)	9,983,134.00	17,165,587.00	8,724.00	(1,473.00)	(625.00)	2,804.00	2,824.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			8,497,164.00	(9,982,634.00)	(3,915,360.00)	1,671,654.00	753,665.00	98,305.00	82,191.00	1,256.00
E. NET INCREASE/DECREASE (B - C + D)			(9,421,879.00)	(4,495,982.00)	(2,909,422.00)	(7,994,118.00)	(8,914,954.00)	35,699,779.00	(10,795,952.00)	1,562,770.00
F. ENDING CASH (A + E)			17,767,116.00	13,271,134.00	10,361,712.00	2,367,594.00	(6,547,360.00)	29,152,419.00	18,356,467.00	19,919,237.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2019-20 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)01 61143 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		19,919,237.00	14,514,787.00	38,288,324.00	32,274,063.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,173,391.00	3,065,405.00	3,065,405.00	6,173,389.00			46,158,075.00	46,158,075.00
Property Taxes	8020-8079	(1,458,280.00)	13,457,695.00	4,325,708.00	57,145.00			46,741,936.00	46,741,936.00
Miscellaneous Funds	8080-8099	17,360.00	67,000.00	88,911.00	84,377.00			633,669.00	633,669.00
Federal Revenue	8100-8299	145,662.00	207,010.00	686,533.00	523,042.00	1,330,714.00		4,450,799.00	4,450,799.00
Other State Revenue	8300-8599	4,096,643.00	822,534.00	1,159,521.00	727,511.00	2,228,531.00		13,062,156.00	13,062,156.29
Other Local Revenue	8600-8799	908,247.00	19,598,726.00	1,325,732.00	2,797,924.00	454,927.00		52,506,922.00	52,506,922.34
Interfund Transfers In	8910-8929				2,000,000.00			5,200,000.00	3,200,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		9,883,023.00	37,218,370.00	10,651,810.00	12,363,388.00	4,014,172.00	0.00	168,753,557.00	166,753,557.53
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,391,109.00	5,201,319.00	5,611,334.00	5,516,660.00	10,133,978.00		65,301,449.00	65,301,448.98
Classified Salaries	2000-2999	2,521,979.00	2,731,222.00	2,598,333.00	2,644,567.00	548,759.00		28,552,435.00	28,552,435.01
Employee Benefits	3000-3999	4,648,681.00	3,722,286.00	4,685,709.00	4,160,555.00	751,288.00		37,296,045.00	37,296,045.41
Books and Supplies	4000-4999	699,641.00	499,079.00	982,379.00	2,677,032.00	654,682.00		7,750,992.00	7,750,992.39
Services	5000-5999	1,965,930.00	1,402,366.00	2,760,398.00	7,522,221.00	1,839,597.00		30,896,209.00	30,896,209.08
Capital Outlay	6000-6599	8,183.00	24,522.00	131,454.00	155,388.00	182,695.00		2,244,749.00	2,227,488.00
Other Outgo	7000-7499		(185,291.00)		(185,290.00)	(927,927.00)		(131,733.00)	(716,254.00)
Interfund Transfers Out	7600-7629					1,108,526.00		1,108,526.00	1,108,526.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		15,235,523.00	13,395,503.00	16,769,607.00	22,491,133.00	14,291,598.00	0.00	173,018,672.00	172,416,890.87
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199		(5,960.00)	41,632.00	(1,972.00)			824.00	
Accounts Receivable	9200-9299	64,792.00	18,452.00	45,365.00	(4,014,173.00)			662,318.00	
Due From Other Funds	9310				(7,000,000.00)			4,590,757.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		64,792.00	12,492.00	86,997.00	(11,016,145.00)	0.00	0.00	5,253,899.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	116,742.00	61,822.00	(16,539.00)	(14,238,228.00)			2,403,072.00	
Due To Other Funds	9610				(4,300,000.00)			5,662,900.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(795,000.00)			(74,168.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		116,742.00	61,822.00	(16,539.00)	(19,333,228.00)	0.00	0.00	7,991,804.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(51,950.00)	(49,330.00)	103,536.00	8,317,083.00	0.00	0.00	(2,737,905.00)	
E. NET INCREASE/DECREASE (B - C + D)		(5,404,450.00)	23,773,537.00	(6,014,261.00)	(1,810,662.00)	(10,277,426.00)	0.00	(7,003,020.00)	(5,663,333.34)
F. ENDING CASH (A + E)		14,514,787.00	38,288,324.00	32,274,063.00	30,463,401.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								20,185,975.00	

190

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		30,463,401.00	30,463,401.00	30,463,401.00	30,463,401.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,463,401.00	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	172,416,890.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,486,125.90
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	179,096.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,227,488.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,108,526.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	223,253.51
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,738,363.51
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		902,220.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				165,094,621.46

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		9,398.09
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,566.83
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	158,479,625.94	16,307.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	158,479,625.94	16,307.52
B. Required effort (Line A.2 times 90%)	142,631,663.35	14,676.77
C. Current year expenditures (Line I.E and Line II.B)	165,094,621.46	17,566.83
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,022,492.74
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 125,301,471.26

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.01%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,789,689.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,748,445.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	69,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	100,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	703,228.90
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	14.12
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,410,378.62
9. Carry-Forward Adjustment (Part IV, Line F)	(232,000.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,178,377.89

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	100,300,708.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,982,707.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,031,209.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	445,690.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	179,096.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,401,605.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	676,795.63
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,833,651.41
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	337.88
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,779,349.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,022,472.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,234,970.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	168,888,593.31

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

5.57%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

5.43%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,410,378.62</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(674,395.05)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.31%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.58%) times Part III, Line B18); zero if positive	<u>(232,000.73)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(232,000.73)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.43%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-116,000.37) is applied to the current year calculation and the remainder (\$-116,000.36) is deferred to one or more future years:	<u>5.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-77,333.58) is applied to the current year calculation and the remainder (\$-154,667.15) is deferred to one or more future years:	<u>5.53%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(232,000.73)</u>

Approved indirect cost rate: 5.31%
Highest rate used in any program: 9.58%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,125,653.00	61,365.00	5.45%
01	3182	90,747.00	8,695.00	9.58%
01	3310	1,712,516.00	90,935.00	5.31%
01	3315	41,709.00	2,214.00	5.31%
01	3385	12,148.00	645.00	5.31%
01	3410	110,442.00	5,864.00	5.31%
01	3550	41,771.00	2,088.00	5.00%
01	4035	372,053.00	21,879.00	5.88%
01	4127	53,576.00	3,005.00	5.61%
01	4201	9,502.00	515.00	5.42%
01	4203	224,855.00	5,105.00	2.27%
01	5640	243,262.90	7,563.00	3.11%
01	6010	1,657,175.00	82,859.00	5.00%
01	6385	131,376.00	6,976.00	5.31%
01	6387	259,892.00	13,801.00	5.31%
01	6388	479,364.00	26,914.00	5.61%
01	6515	1,259.00	67.00	5.32%
01	6520	80,904.00	4,296.00	5.31%
01	7220	238,542.00	12,667.00	5.31%
01	7510	463,194.00	24,884.00	5.37%
01	9010	6,914,379.59	184,201.00	2.66%
11	6371	33,793.00	1,796.00	5.31%
11	6391	3,609,032.00	180,453.00	5.00%
12	5025	781,492.00	41,674.00	5.33%
12	6060	963,545.00	51,552.00	5.35%
12	6105	3,437,875.00	192,744.00	5.61%
12	9010	426,623.00	20,681.00	4.85%
13	5310	3,234,970.00	216,596.00	6.70%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	92,900,011.00	1.83%	94,595,836.00	2.37%	96,833,650.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,434,647.29	36.97%	3,334,647.00	0.00%	3,334,647.00
4. Other Local Revenues	8600-8799	41,678,409.00	2.00%	42,510,089.00	2.27%	43,473,552.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,200,000.00	0.00%	3,200,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(28,609,376.86)	-2.53%	(27,884,427.00)	0.65%	(28,066,608.00)
6. Total (Sum lines A1 thru A5c)		111,603,690.43	3.72%	115,756,145.00	-0.16%	115,575,241.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,639,098.55		56,987,849.55
b. Step & Column Adjustment				546,476.00		565,886.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,802,275.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,639,098.55	4.30%	56,987,849.55	0.99%	57,553,735.55
2. Classified Salaries						
a. Base Salaries				17,644,199.50		18,794,424.50
b. Step & Column Adjustment				469,336.00		506,316.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				680,889.00		240,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,644,199.50	6.52%	18,794,424.50	3.97%	19,540,740.50
3. Employee Benefits	3000-3999	23,594,189.17	13.32%	26,736,735.00	2.31%	27,353,053.00
4. Books and Supplies	4000-4999	4,136,659.42	-4.79%	3,938,499.00	-2.50%	3,839,992.00
5. Services and Other Operating Expenditures	5000-5999	13,456,933.88	-9.18%	12,221,616.00	-1.78%	12,003,654.00
6. Capital Outlay	6000-6999	644,122.00	-89.79%	65,764.00	3.23%	67,889.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,283,342.00)	-14.28%	(1,100,046.00)	-1.67%	(1,081,686.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,108,526.00	0.00%	1,108,526.00	0.00%	1,108,526.00
b. Other Uses	7630-7699	0.00	0.00%	(1,000,000.00)	250.00%	(3,500,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		113,940,386.52	3.35%	117,753,368.05	-0.74%	116,885,904.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,336,696.09)		(1,997,223.05)		(1,310,663.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,911,586.53		10,574,890.44		8,577,667.39
2. Ending Fund Balance (Sum lines C and D1)		10,574,890.44		8,577,667.39		7,267,004.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	10,574,890.44		8,577,667.39		7,267,004.34
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,574,890.44		8,577,667.39		7,267,004.34

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	10,574,890.44		8,577,667.39		7,267,004.34
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,661,986.46		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		14,236,876.90		8,577,667.39		7,267,004.34
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d. Includes 2.5% salary increase for all certificated staff. B10. \$1M Budget cuts across the board.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	633,669.00	0.00%	633,669.00	0.00%	633,669.00
2. Federal Revenues	8100-8299	4,450,798.90	0.00%	4,450,799.00	0.00%	4,450,799.00
3. Other State Revenues	8300-8599	10,627,509.00	0.00%	10,627,509.00	0.00%	10,627,509.00
4. Other Local Revenues	8600-8799	10,828,513.34	0.00%	10,828,513.00	0.00%	10,828,513.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	28,609,376.86	-2.53%	27,884,427.00	0.65%	28,066,608.00
6. Total (Sum lines A1 thru A5c)		55,149,867.10	-1.31%	54,424,917.00	0.33%	54,607,098.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,662,350.43		11,038,198.43
b. Step & Column Adjustment				106,624.00		110,382.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				269,224.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,662,350.43	3.53%	11,038,198.43	1.00%	11,148,580.43
2. Classified Salaries						
a. Base Salaries				10,908,235.51		11,478,354.51
b. Step & Column Adjustment				290,159.00		305,324.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				279,960.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,908,235.51	5.23%	11,478,354.51	2.66%	11,783,678.51
3. Employee Benefits	3000-3999	13,701,856.24	7.97%	14,793,340.00	3.26%	15,276,001.00
4. Books and Supplies	4000-4999	3,614,332.97	20.31%	4,348,427.00	-14.95%	3,698,286.00
5. Services and Other Operating Expenditures	5000-5999	17,439,275.20	-15.17%	14,793,012.00	-15.69%	12,471,424.00
6. Capital Outlay	6000-6999	1,583,366.00	-89.53%	165,704.00	-16.72%	137,996.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	550.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	566,538.00	-55.78%	250,500.00	-43.66%	141,132.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		58,476,504.35	-2.75%	56,867,535.94	-3.89%	54,657,097.94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,326,637.25)		(2,442,618.94)		(49,999.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,869,254.83		2,542,617.58		99,998.64
2. Ending Fund Balance (Sum lines C and D1)		2,542,617.58		99,998.64		49,998.70
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,542,619.05		99,998.64		49,998.70
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.47)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,542,617.58		99,998.64		49,998.70

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d. 2.5% salary increases for both certificated and classified staff						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	93,533,680.00	1.81%	95,229,505.00	2.35%	97,467,319.00
2. Federal Revenues	8100-8299	4,450,798.90	0.00%	4,450,799.00	0.00%	4,450,799.00
3. Other State Revenues	8300-8599	13,062,156.29	6.89%	13,962,156.00	0.00%	13,962,156.00
4. Other Local Revenues	8600-8799	52,506,922.34	1.58%	53,338,602.00	1.81%	54,302,065.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,200,000.00	0.00%	3,200,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		166,753,557.53	2.06%	170,181,062.00	0.00%	170,182,339.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,301,448.98		68,026,047.98
b. Step & Column Adjustment				653,100.00		676,268.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,071,499.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,301,448.98	4.17%	68,026,047.98	0.99%	68,702,315.98
2. Classified Salaries						
a. Base Salaries				28,552,435.01		30,272,779.01
b. Step & Column Adjustment				759,495.00		811,640.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				960,849.00		240,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,552,435.01	6.03%	30,272,779.01	3.47%	31,324,419.01
3. Employee Benefits	3000-3999	37,296,045.41	11.35%	41,530,075.00	2.65%	42,629,054.00
4. Books and Supplies	4000-4999	7,750,992.39	6.91%	8,286,926.00	-9.03%	7,538,278.00
5. Services and Other Operating Expenditures	5000-5999	30,896,209.08	-12.56%	27,014,628.00	-9.40%	24,475,078.00
6. Capital Outlay	6000-6999	2,227,488.00	-89.61%	231,468.00	-11.05%	205,885.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	550.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(716,804.00)	18.52%	(849,546.00)	10.71%	(940,554.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,108,526.00	0.00%	1,108,526.00	0.00%	1,108,526.00
b. Other Uses	7630-7699	0.00	0.00%	(1,000,000.00)	250.00%	(3,500,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		172,416,890.87	1.28%	174,620,903.99	-1.76%	171,543,001.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,663,333.34)		(4,439,841.99)		(1,360,662.99)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,780,841.36		13,117,508.02		8,677,666.03
2. Ending Fund Balance (Sum lines C and D1)		13,117,508.02		8,677,666.03		7,317,003.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,542,619.05		99,998.64		49,998.70
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	10,574,888.97		8,577,667.39		7,267,004.34
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,117,508.02		8,677,666.03		7,317,003.04

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	10,574,890.44		8,577,667.39		7,267,004.34
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.47)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,661,986.46		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,236,875.43		8,577,667.39		7,267,004.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.26%		4.91%		4.24%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,398.09		9,398.09		9,398.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		172,416,890.87		174,620,903.99		171,543,001.99
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		172,416,890.87		174,620,903.99		171,543,001.99
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,172,506.73		5,238,627.12		5,146,290.06
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,172,506.73		5,238,627.12		5,146,290.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,079,611.00	0.00%	2,079,611.00	0.00%	2,079,611.00
5. Other Financing Sources						
a. Transfers In	8900-8929	243,496.00	0.00%	243,496.00	0.00%	243,496.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,323,107.00	0.00%	2,323,107.00	0.00%	2,323,107.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	206,618.86	5.23%	217,418.00	2.66%	223,201.00
3. Employee Benefits	3000-3999	94,371.95	0.00%	94,372.00	0.00%	94,372.00
4. Books and Supplies	4000-4999	20,516.00	0.00%	20,516.00	0.00%	20,516.00
5. Services and Other Operating Expenditures	5000-5999	2,127,132.00	0.00%	2,127,132.00	0.00%	2,127,132.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		2,448,638.81	0.44%	2,459,438.00	0.24%	2,465,221.00
C. NET INCREASE (DECREASE) IN NET POSITION						
(Line A6 minus line B11)		(125,531.81)		(136,331.00)		(142,114.00)
D. NET POSITION						
1. Beginning Net Position	9791-9795	(2,292,356.28)		(2,417,888.09)		(2,554,219.09)
2. Ending Net Position (Sum lines C and D1)		(2,417,888.09)		(2,554,219.09)		(2,696,333.09)
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	(2,417,888.09)		(2,554,219.09)		(2,696,333.09)
d. Total Components of Ending Net Position		(2,417,888.09)		(2,554,219.09)		(2,696,333.09)
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	180,456.00	0.00	0.00	(716,804.00)				
Other Sources/Uses Detail					3,200,000.00	1,108,526.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,500.00	0.00	193,557.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	376,915.00	0.00	306,651.00	0.00				
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(566,371.00)	216,596.00	0.00				
Other Sources/Uses Detail					835,030.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,200,000.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					243,496.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	566,371.00	(566,371.00)	716,804.00	(716,804.00)	4,308,526.00	4,308,526.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	9,398.09	9,398.09		
Charter School	0.00	0.00		
Total ADA	9,398.09	9,398.09	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	9,398.09	9,398.09		
Charter School				
Total ADA	9,398.09	9,398.09	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	9,398.09	9,398.09		
Charter School				
Total ADA	9,398.09	9,398.09	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since 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	9,846	9,844		
Charter School				
Total Enrollment	9,846	9,844	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	9,846	9,844		
Charter School				
Total Enrollment	9,846	9,844	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	9,846	9,844		
Charter School				
Total Enrollment	9,846	9,844	0.0%	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	9,171	9,643	
Charter School			
Total ADA/Enrollment	9,171	9,643	95.1%
Second Prior Year (2017-18)			
District Regular	9,365	9,809	
Charter School			
Total ADA/Enrollment	9,365	9,809	95.5%
First Prior Year (2018-19)			
District Regular	9,398	9,811	
Charter School	359	359	
Total ADA/Enrollment	9,757	10,170	95.9%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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	9,398	9,844		
Charter School	0			
Total ADA/Enrollment	9,398	9,844	95.5%	Met
1st Subsequent Year (2020-21)				
District Regular	9,398	9,844		
Charter School				
Total ADA/Enrollment	9,398	9,844	95.5%	Met
2nd Subsequent Year (2021-22)				
District Regular	9,398	9,844		
Charter School				
Total ADA/Enrollment	9,398	9,844	95.5%	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)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	93,039,540.00	92,900,011.00	-0.1%	Met
1st Subsequent Year (2020-21)	95,499,995.00	94,595,836.00	-0.9%	Met
2nd Subsequent Year (2021-22)	97,986,348.00	96,833,650.00	-1.2%	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)	90,393,493.59	102,692,886.15	88.0%
Second Prior Year (2017-18)	89,236,719.64	101,007,021.45	88.3%
First Prior Year (2018-19)	93,968,482.94	106,711,799.03	88.1%
	Historical Average Ratio:		88.1%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	95,877,487.22	112,831,860.52	85.0%	Not Met
1st Subsequent Year (2020-21)	102,519,009.05	117,644,842.05	87.1%	Met
2nd Subsequent Year (2021-22)	104,447,529.05	119,277,378.05	87.6%	Met

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

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

- 1a. STANDARD 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)

Special education professional services and contracts increased over \$2M this fiscal year.

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)	4,448,285.00	4,450,798.90	0.1%	No
1st Subsequent Year (2020-21)	4,448,285.00	4,450,799.00	0.1%	No
2nd Subsequent Year (2021-22)	4,448,285.00	4,450,799.00	0.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	13,015,590.29	13,062,156.29	0.4%	No
1st Subsequent Year (2020-21)	13,015,590.00	13,962,156.00	7.3%	Yes
2nd Subsequent Year (2021-22)	13,015,590.00	13,962,156.00	7.3%	Yes

Explanation:
(required if Yes)

Increase of \$900K for SPED base funding costs based on Governor's Budget at January 15, 2020

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	52,441,023.34	52,506,922.34	0.1%	No
1st Subsequent Year (2020-21)	53,317,307.00	53,338,602.00	0.0%	No
2nd Subsequent Year (2021-22)	54,837,802.00	54,302,065.00	-1.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	7,350,504.14	7,750,992.39	5.4%	Yes
1st Subsequent Year (2020-21)	8,328,130.00	8,286,926.00	-0.5%	No
2nd Subsequent Year (2021-22)	7,591,288.00	7,538,278.00	-0.7%	No

Explanation:
(required if Yes)

Increase in Instructional Supplies \$ 0.4M.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	29,192,391.00	30,896,209.08	5.8%	Yes
1st Subsequent Year (2020-21)	26,006,174.00	27,014,628.00	3.9%	No
2nd Subsequent Year (2021-22)	23,357,048.00	24,475,078.00	4.8%	No

Explanation:
(required if Yes)

Special Education professional services increased over \$2 million.

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)	69,904,898.63	70,019,877.53	0.2%	Met
1st Subsequent Year (2020-21)	70,781,182.00	71,751,557.00	1.4%	Met
2nd Subsequent Year (2021-22)	72,301,677.00	72,715,020.00	0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	36,542,895.14	38,647,201.47	5.8%	Not Met
1st Subsequent Year (2020-21)	34,334,304.00	35,301,554.00	2.8%	Met
2nd Subsequent Year (2021-22)	30,948,336.00	32,013,356.00	3.4%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

- 1b. STANDARD 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)

Increase in Instructional Supplies \$ 0.4M.

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

Special Education professional services increased over \$2 million.

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	4,285,100.00	5,242,293.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,933,601.00	

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)	8.3%	4.9%	4.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.8%	1.6%	1.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(2,336,696.09)	113,940,386.52	2.1%	Met
1st Subsequent Year (2020-21)	(1,997,223.05)	117,753,368.05	1.7%	Not Met
2nd Subsequent Year (2021-22)	(1,310,663.05)	116,885,904.05	1.1%	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)

Projected decrease in LCFF. \$.5M decrease in base due to 0.71% decrease in projected COLA. \$.3M decrease in supplemental due to decrease in Unduplicated Pupil Count of 255.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2019-20)		13,117,508.02	Met
1st Subsequent Year (2020-21)		8,677,666.03	Met
2nd Subsequent Year (2021-22)		7,317,003.04	Met

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

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

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

Explanation:
(required if NOT met)

--

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2019-20)		29,065,683.00	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)

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10. CRITERION: Reserves

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

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

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

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,398	9,398	9,398
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):

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

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

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

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	172,416,890.87	174,620,903.99	171,543,001.99
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	172,416,890.87	174,620,903.99	171,543,001.99
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,172,506.73	5,238,627.12	5,146,290.06
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)	5,172,506.73	5,238,627.12	5,146,290.06

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	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,574,890.44	8,577,667.39	7,267,004.34
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)	(1.47)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,661,986.46	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	14,236,875.43	8,577,667.39	7,267,004.34
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.26%	4.91%	4.24%
District's Reserve Standard (Section 10B, Line 7):	5,172,506.73	5,238,627.12	5,146,290.06
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)	(26,171,619.00)	(28,609,376.86)	9.3%	2,437,757.86	Not Met
1st Subsequent Year (2020-21)	(25,755,361.00)	(27,884,427.00)	8.3%	2,129,066.00	Not Met
2nd Subsequent Year (2021-22)	(25,937,542.00)	(28,066,608.00)	8.2%	2,129,066.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	2,000,000.00	3,200,000.00	60.0%	1,200,000.00	Not Met
1st Subsequent Year (2020-21)	2,000,000.00	3,200,000.00	60.0%	1,200,000.00	Not Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,108,526.00	1,108,526.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	1,108,526.00	1,108,526.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	1,108,526.00	1,108,526.00	0.0%	0.00	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)

Due to Rising special education costs , we expect a rise in contributions from general fund of over \$2M.

- 1b. NOT MET - The projected transfers in to 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)

Due to Rising special education costs, we are transferring an additional 1.2M to cover costs.

- 1c. MET - Projected transfers out 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)

--

- 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)

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)

Refunding of the bond in August 2018 for \$85M.

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
23,348,827.00	23,348,827.00
0.00	0.00
23,348,827.00	23,348,827.00

Estimated	Estimated
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)

First Interim (Form 01CSI, Item S7A)	Second Interim
2,085,791.00	2,085,791.00
2,085,791.00	2,085,791.00
2,085,791.00	2,085,791.00

888,270.32	890,302.04
1,052,963.00	1,052,963.00
1,151,209.00	1,052,963.00

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

2,085,791.00	2,085,791.00
2,085,791.00	2,085,791.00
2,085,791.00	2,085,791.00

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

75	75
75	75
75	75

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)

Yes

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

No

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

No

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
a. Accrued liability for self-insurance programs	9,653,000.00	9,653,000.00
b. Unfunded liability for self-insurance programs	7,786,670.00	7,786,670.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)	2,256,000.00	2,256,000.00
1st Subsequent Year (2020-21)	2,256,000.00	2,256,000.00
2nd Subsequent Year (2021-22)	2,256,000.00	2,256,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)	1,866,300.00	1,866,300.00
1st Subsequent Year (2020-21)	1,866,300.00	1,866,300.00
2nd Subsequent Year (2021-22)	1,866,300.00	1,866,300.00

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	705.9	752.9	752.9	752.9

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?

If Yes, date of budget revision board adoption:

n/a

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	463.7	499.8	499.8	499.8

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?

If Yes, complete questions 6 and 7.

No

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?

If Yes, date of budget revision board adoption:

n/a

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.

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	87.7	99.6	99.6	99.6

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.

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

If Yes, complete questions 3 and 4.

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?

Yes

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.

The Self-Insurance Fund (Fund 67) has a negative balance because the District is recognizing the incurred But Not Reported Liability from the last actual

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review