



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

THIRD INTERIM 2019-2020 FISCAL YEAR

**PREPARED FOR
BOARD OF EDUCATION MEETING
MAY 27, 2020**

Board Office Use: Legislative File Info.	
File ID Number	20-0441
Introduction Date	5/27/2020
Enactment Number	20-0832
Enactment Date	5/27/2020 os



Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Board Meeting Date May 27, 2020

Subject Third Interim Financial Report - Fiscal Year 2019-2020

Action Requested Adoption by the Board of Education of Resolution No. 1920-0230– District’s Third Interim Financial Report for Fiscal Year 2019-2020, as of April 30, 2020, and Certification of said Report to the Alameda County Superintendent of Schools, as “Qualified.”

Background The California Education Code Sections 42131(e), requires school districts with qualified certification to prepare a Third Interim Financial and Budgetary Report for the period ending April 30 with a projection of District’s ending fund and cash balances through the end of the fiscal Year

Recommendation Adoption by the Board of Education of Resolution No. 1920-0230– District’s Third Interim Financial Report for Fiscal Year 2019-2020, as of April 30, 2020, and Certification of said Report to the Alameda County Superintendent of Schools, as “Qualified.”

- Attachments**
- Resolution No. 1920-0230
 - Form TCI—Table of Contents
 - Form 01—Current Year (2019-2020) General Fund Combined
 - Form 01—Current Year (2019-2020) General Fund Restricted
 - Form 01—Current Year (2019-2020) General Fund Unrestricted
 - Form A1—Average Daily Attendance
 - Form Cash—Cash Flow Worksheet
 - Form MYP1—Multiyear Projections for General Fund Combined
 - Form MYP1—Multiyear Projections for General Fund Restricted
 - Form MYP1—Multiyear Projections for General Fund Unrestricted
 - Form TRC—Technical Review Checks
 - PowerPoint Presentation

**RESOLUTION OF THE
BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

RESOLUTION NO. 1920-0230

**Adopting District's Third Interim Financial Report for Fiscal Year
2019-2020 and Certification of said Report to the Alameda County
Superintendent of Schools as "Qualified"**

WHEREAS, the Board of Education of the Oakland Unified School District by action herein is approving the District's 2019-2020 Third Interim Financial Report, in the balance sum of \$65,443,556 and is authorizing submission of the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, California Education Code Section 42131(e) requires district's to submit to the County Superintendent of Schools a Third Interim Financial Report detailing projection of receipts and expenditures in a Fiscal year including a statement as to whether the district can meet its financial obligations in subsequent years; and

WHEREAS, the Third Interim Financial Report for the Quarter ending April 30, 2020 for the Oakland Unified School District is due to the County Superintendent of Schools on June 1, 2020 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in the coming months culminating on or before June 30, 2020 in order to remain solvent in Fiscal Year 2019-2020 and subsequent years,

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Education hereby approves the District's Third Interim Financial Report for Fiscal Year 2019-2020 and Certification of said Report to the Alameda County Superintendent of Schools as "Qualified".

Passed by the following vote this 27rd day of May, 2020:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: James Harris, Aimee Eng, Jumoke Hinton Hodge, Gary Yee, Vice President Shanthi Gonzales, President Jody London

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Student Directors: Smith-Dahl and Garibo, Roseann Torres

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 27th Day of May, 2020.

Legislative File	
File ID Number:	20-0441
Introduction Date:	5/27/2020
Enactment Number:	20-0832
Enactment Date:	5/27/2020
By:	os

OAKLAND UNIFIED SCHOOL DISTRICT



Jody London
President, Board of Education



Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

EXECUTIVE SUMMARY



To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Date May 27, 2020

Subject FY19/20 Third Interim Report

The Education Code requires school districts to prepare interim financial reports as of October 31 and January 31 of each fiscal year. An additional interim report is required for school districts certified as Qualified or Negative. The Third Interim Report for the General Fund as of April 30, 2020 is enclosed. Following are highlights of the significant changes that the OUSD has made in the operating budget since Second Interim and in the projection of revenues, expenditures and fund balance at June 30, 2020.

REVENUE

Revenue	Adopted Budget	Revised Budget (as of Sep 11, 2019)	First Interim Projected Year Totals	Second Interim Projected Year Totals	Third Interim Projected Year Totals	Change from Second Interim
LCFF	387,868,765	387,868,765	387,932,725	386,538,427	385,207,094	(1,331,333)
Federal Revenue	42,815,057	42,815,057	53,026,631	53,269,158	54,283,478	1,014,320
Other State Revenue	58,453,532	62,483,457	70,593,862	70,936,279	71,402,957	466,678
Other Local Revenue	78,496,196	77,889,586	72,471,197	76,941,410	79,328,913	2,387,503
	567,633,550	571,056,865	584,024,415	587,685,274	590,222,443	2,537,169

The OUSD’s projected total revenue has increased by about \$2.5 million from \$587.7 million to \$590.2 million since Second Interim. The increase is primarily due to:

1. Revisions to Local Control and Funding Formula (LCFF) Sources approximating (\$1.3 million)
2. Adjustments to State and Federal awards estimated at \$1.5 million, including \$1.0 million in Comprehensive Support and Improvement, (1.2 million) in MAA, \$0.7 million in K12 Strong Workforce, and \$0.6 million in new State COVID Relief Funds
3. Adjustments to local revenues approximating \$2.4 million, including \$0.9 million from Public, Educational, Governmental (PEG) Access, \$0.4 million from the City of Oakland for restricted routine maintenance, \$0.2 million from Oakland Fund for Children/Youth, and \$0.3 million in interest income

The adjustment to revenue from our Local Control Funding Formula (LCFF) Sources is noteworthy. Our LCFF projection continues to be based on estimated current year Average Daily Attendance. Our P2 Attendance Report reflects an attendance rate that is lower than our most recent averages, in part, because of the impact of the PGE power outages. The impact of the loss in ADA is a decrease of \$1.3 million in FY19/20 LCFF revenues projected as of Second Interim. Finally, please note that the District has submitted a Request for Allowance of Attendance Due to Emergency Conditions for about 30 ADA that would generate 0.3 million if approved.

	Adopted Budget	Revised Budget (as of Sep 11, 2019)	First Interim Projected Year Totals	Second Interim Projected Year Totals	Third Interim Projected Year Totals	Change from Second Interim
Enrollment (CBEDS)	35,666	35,666	36,045	36,110	36,110	0
Average Daily Attendance (ADA)						
<i>Projected</i>	34,049	34,049	34,327	34,029	33,897	(132)
<i>Funded</i>	34,049	34,049	34,327	34,029	33,897	(132)
Underserved Pupil Percentage (UPP)						
<i>Single Year</i>	77.0%	77.0%	72.8%	75.8%	75.8%	0.0%
<i>Three Year Average</i>	76.8%	76.8%	75.5%	76.5%	76.5%	0.0%
Attendance Rate	95.5%	95.5%	95.2%	94.2%	93.9%	-0.4%

EXPENDITURES

Expenditures	Adopted Budget	Revised Budget (as of Sep 11, 2019)	First Interim Projected Year Totals	Second Interim Projected Year Totals	Third Interim Projected Year Totals	Change from Second Interim
Salaries and Benefits	448,449,862	454,293,698	469,933,145	467,359,941	468,032,080	672,139
Books and Supplies	32,302,078	32,302,078	34,481,562	36,612,441	20,112,626	(16,499,815)
Services/Other Operating Expenditures	75,171,896	72,938,298	91,179,972	94,946,166	98,271,139	3,324,973
Capital Outlay	127,474	127,474	665,003	843,218	1,107,765	264,547
Other Outgo	11,091,021	11,091,021	11,364,389	11,364,391	11,364,388	(3)
	567,142,331	570,752,569	607,624,071	611,126,157	598,887,999	(12,238,158)

The OUSD's projected total expenditures have decreased by \$15.1 million from \$611.1 million to \$596.1 million primarily due to:

1. Decrease of \$18.9 million in supplies to align with prior year spending patterns in restricted resources. This is not a typical budget adjustment; the standard practice is to budget restricted revenues and expenditures to balance (i.e., to assume that budgets would be expended during the fiscal year, so that there would be no carryover balances). With this budget adjustment, the District can better forecast cash flow, which has become a very critical task with the apportionment deferrals proposed in the May Revise.
2. Approximately \$4.3 million increase in restricted expenditures due to revisions to State, Federal, and Local revenue estimates as detailed above in the Revenue section above
3. Multiple revisions to books/supplies and services/operating expenditures, including an increase of \$0.9 million for textbooks, an increase of \$1.6 million for computers, and a reduction in transportation costs of \$1.5 million
4. Approximately \$1.7 million increase in special education

Fund Balance

Currently, the combined general fund (restricted and unrestricted) ending fund balance is projected to be \$65.4 million. Of this, approximately \$12.0 million is designated for the 2% required reserve for economic uncertainties and \$6.0 million is designated for the 1% additional

reserve for economic uncertainties. The remaining fund balance is comprised of \$39.0 million in legally restricted funds (primarily parcel taxes), \$8.0 million for specific designations, and \$0.3 million unassigned. The unassigned portion will provide funding for new and/or unforeseen expenditures (e.g., negotiated compensation increases for employees, support for McClymonds), as well as provide a buffer for the impact of decreases in revenues (e.g., decreased attendance rates).

Multi-Year Projection

The multi-year projection (MYP) considers key financial indicators from federal, state and local sources and projects how those factors might impact the OUSD for the current and two subsequent years. Below are three categories of critical assumptions used in developing the MYP: Enrollment and Average Daily Attendance (ADA), Revenue, and Expenditures. Please note, FY18/19 data is included based on Unaudited Actuals to offer a year of actual data.

Our enrollment projections reflect the submission and certification of our CALPADS data. ADA projections have also been updated to reflect our P2 reporting period.

	FY18/19	FY19/20	FY20/21	FY21/22
Enrollment and Average Daily Attendance				
Enrollment (CBEDS)	36,468	36,110	35,765	35,552
Average Daily Attendance (ADA)				
Projected	32,631	33,897	33,717	33,517
Funded	34,274	33,897	33,717	33,517
Underserved Pupil Percentage (UPP)				
Single Year	76.2%	75.8%	76.5%	76.2%
Three Year Average	76.8%	76.5%	76.2%	76.2%
Attendance Rate	89.5%	93.9%	94.3%	94.3%

Revenue projections for LCFF Sources have been updated to reflect the Governor’s May Revise for FY20/21, including the estimated 14.5 million in Federal CARES Act dollars. Please note that in FY18/19, the Statutory COLA was actually 2.71% and was augmented by 0.99% for a total COLA of 3.7%.

Revenue	FY18/19	FY19/20	FY20/21	FY21/22
Statutory COLA *	3.70%	3.26%	2.31%	2.48%
Deficit Factor	-	-	7.92%	7.92%
Funded COLA	-	-	0.0%	0.0%
Federal COLA	0%	0%	0%	0%
Other State Funding	2.71%	3.26%	0.00%	0.00%

Expenditure projections have been updated with the release of the Governor’s May Revise in May 2020 to reflect inflationary increases, as well as the most recent estimates for STRS and PERS rates. As always, compensation increases are not included in our MYP until they have been ratified by the bargaining unit and approved by the Board. As of Third Interim, our MYP includes Board approved compensation increases for OEA, SEIU, BCTC, and CSEA.

Compensation increases for AFSCME, TEAMSTERS, and UAOS will be incorporated into our MYP once they have been ratified by their respective bargaining units and approved by the Board.

Expenditures	FY18/19	FY19/20	FY20/21	FY21/22
Step and Column Salary Increase	5.5M	5.5M	5.5M	5.5M
Special Education Contribution	58.7M	66.4M	69.7M	73.2M
Growth in Special Education Contribution	2.6M	7.7M	3.3M	3.5M
Central Kitchen Contribution	1.2M	-	2.5M	1.4M
Inflationary Increase - CPI	3.62%	2.06%	0.62%	1.73%
Indirect Cost Rate	3.98%	3.25%	5.56%	5.56%
CalPERS Rate	18.062%	19.721%	20.700%	22.840%
CalSTRS Rate	16.28%	17.10%	16.15%	16.02%

In March 2020, the Board took action to approve \$27.0 million in ongoing spending reductions, including \$6.0 million in reallocations and \$0.9 million in restricted resources, for a net impact of \$20.2 million in relief to the General Fund. With the release of the May Revise, the District projects the need for additional reductions in FY20/21 and FY21/22. These reductions are noted in the MYP and do not yet include new investments, such as new negotiated compensation increases, Special Education, Deferred Maintenance, or Asset Management. Staff is committed

to implementing the Board approved reductions with fidelity and bringing forward to the Board implementation plans for the FY21/22 strategies approved by the Board on March 4, 2020.

	FY2019	FY2020	FY2021	FY2022
REVENUES				
LCFF Sources	378,538,603	385,207,094	353,979,094	351,951,552
Federal Revenues	45,307,610	54,283,478	61,349,741	46,849,741
Other State Revenues	71,226,703	71,402,957	64,701,534	64,701,534
Other Local Revenues	90,844,010	79,328,913	79,328,913	79,328,913
Total Revenues	585,916,926	590,222,443	559,359,283	542,831,741
EXPENDITURES				
Salaries and Benefits	428,503,704	468,032,080	473,402,446	491,555,770
Books/Supplies & Outlay	26,186,358	21,220,391	15,767,725	16,021,342
Services & Operating Expenses	94,295,117	98,271,139	93,307,500	94,921,720
Other Outgo & Transfers	10,128,089	11,364,388	11,364,388	11,364,388
Total Expenditures	559,113,267	598,887,999	593,842,059	613,863,221
Other Sources/(Uses)	(5,540,736)	(621,977)	(621,977)	(621,977)
Net Inc/Dec in FB	21,262,923	(9,287,534)	(35,104,754)	(71,653,457)
BEGINNING BALANCE	56,587,855	71,245,993	65,443,556	30,338,803
Audit Adjustment	(6,604,785)	3,485,097	-	-
Adjusted Beginning Fund Balance	49,983,070	74,731,090	65,443,556	30,338,803
ENDING BALANCE	71,245,993	65,443,556	30,338,803	(41,314,655)
COMPONENTS OF THE ENDING FUND BALANCE				
Cash/Stores/Prepaid	289,029	150,000	150,000	150,000
Legally Restricted	40,683,996	38,964,466	39,525,041	36,030,612
Assignments				
Health & Welfare	-	4,001,789	4,001,789	4,001,789
Charter Leases	2,283,187	2,283,187	2,283,187	2,283,187
Stale Dated Warrants	1,588,260	1,681,497	1,681,497	1,681,497
ECE Rental	32,254	70,374	70,374	70,374
Contribution - Central Kitchen	-	-	2,500,000	3,900,000
Other Assignments	1,028,379	-	-	-
Spending Reductions - FY21 - Approved	-	-	(20,171,065)	(40,342,130)
Spending Reductions - FY21 - Additional	-	-	(16,500,000)	(33,000,000)
Spending Reductions - FY22	-	-	-	(39,800,000)
Reserve for Economic Uncertainties	5,650,465	5,993,377	4,547,281	6,147,493
Reserve for Economic Uncertainties	11,300,930	11,995,481	11,894,562	12,294,985
Unassigned	8,389,494	303,385	356,137	5,267,538

Cash Flow

We have adjusted our forecast and project positive cash balances for all months. Cash flow for projected months (May 2020 through June 2020) are based on Federal, State and Local cash payment schedules and prior year actuals and reflect the May Revise deferrals.

To have sufficient cash on hand to meet our financial obligations, our cash flow includes a \$30.0 million loan from the County Treasury received in October and scheduled for repayment in April. State funding is apportioned over twelve uneven payments, and the temporary borrowing helps smoothen our cash flow to ensure the OUSD can meet its cash needs for the fiscal year.

Our lowest cash balance was in November at \$5.6 million and we expect to end the year with a positive cash balance of \$11.0 million in June 2020.

Major General Fund Revenue and Expenditure Categories

The OUSD use the state's standardized object codes to classify their General Fund revenues and expenditures. The following represent the main categories into which both are placed.

REVENUES

Local Control Funding Formula (LCFF) (8010–8099): includes LCFF, Education Protection Account plus other Prior Year Adjustments.

Federal Revenues (8100–8299): includes all money received for Title I, Title II, etc. plus Special Education and other federal programs.

Other State Revenues (8300–8599): includes lottery and state allocation (e.g., California Clean Energy Jobs Act, Special Education).

Local Revenues (8600–8799): includes interest, donations and reimbursements, rents and leases, and other local sources.

EXPENDITURES

Certificated Salaries (1000–1999): includes teachers, certified pupil support, certified supervisors and administrators, etc.

Classified Salaries (2000–2999): includes instructional assistants, athletics staff, clerical and office, maintenance staff, classified supervisors and administrators, etc.

Employee Benefits (3000–3999): includes Health and Welfare, Worker’s Compensation, and other employee benefits.

Books and Supplies (4000–4999): includes approved textbooks and core curricula material, books and other reference materials, materials and supplies, etc.

Services and Other Operating Expenses (5000–5999): includes non-public school services/non-public agency services, audit, legal fees, travel and conferences, dues and memberships, field trips, housekeeping services, licenses, rentals, leases, and repairs.

Capital Outlay (6000–6599): most commonly refers to site improvements, equipment, and equipment replacement.

Other Outgo (7100–7299): includes payments to districts, and payments to county offices.

Direct Support/Indirect Costs (7400–7499): used to record transfers of direct support and indirect costs within or between funds

FORM TCI
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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				

FORM 01
GENERAL SUMMARY
(UNRESTRICTED,
RESTRICTED & COM-
BINED UNRESTRICTED/
RESTRICTED FORMAT)

Description	Resource Codes	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	384,635,660.00	383,305,322.00	317,774,079.04	381,973,989.00	(1,331,333.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,214,662.00	11,484,537.00	7,097,947.15	10,284,536.80	(1,200,000.20)	-10.4%
4) Other Local Revenue		8600-8799	14,017,486.00	6,560,831.00	3,056,478.47	7,128,985.09	568,154.09	8.7%
5) TOTAL, REVENUES			406,867,808.00	401,350,690.00	327,928,504.66	399,387,510.89		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	140,514,625.00	137,179,922.00	120,545,059.08	140,141,580.92	(2,961,658.92)	-2.2%
2) Classified Salaries		2000-2999	52,512,702.00	55,750,847.00	44,494,004.44	53,729,970.26	2,020,876.74	3.6%
3) Employee Benefits		3000-3999	91,701,353.00	91,277,752.00	75,793,247.63	90,316,862.34	960,889.66	1.1%
4) Books and Supplies		4000-4999	7,573,410.00	8,291,263.00	3,071,094.22	10,448,219.28	(2,156,956.28)	-26.0%
5) Services and Other Operating Expenditures		5000-5999	35,847,854.00	39,824,668.00	24,044,918.48	38,249,404.89	1,575,263.11	4.0%
6) Capital Outlay		6000-6999	120,974.00	87,981.00	35,390.41	214,088.56	(126,107.56)	-143.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,985,437.00	5,985,437.00	3,830,163.16	5,985,437.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,047,079.00)	(3,147,306.00)	(869,305.41)	(3,081,506.81)	(65,799.19)	2.1%
9) TOTAL, EXPENDITURES			331,209,276.00	335,250,564.00	270,944,572.01	336,004,056.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,658,532.00	66,100,126.00	56,983,932.65	63,383,454.45		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	564,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
b) Transfers Out		7600-7629	1,790,000.00	480,634.00	0.00	0.00	480,634.00	100.0%
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	(74,912,838.00)	(69,805,576.00)	4,809,906.60	(71,215,525.93)	(1,409,949.93)	2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,138,771.00)	(70,022,143.00)	5,073,973.60	(70,951,458.93)		

Description	Resource Codes	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)			(480,239.00)	(3,922,017.00)	62,057,906.25	(7,568,004.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,561,997.45	30,561,997.00		30,561,997.45	0.45	0.0%
b) Audit Adjustments		9793	3,485,097.10	3,485,097.00		3,485,097.10	0.10	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,047,094.55	34,047,094.00		34,047,094.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,047,094.55	34,047,094.00		34,047,094.55		
2) Ending Balance, June 30 (E + F1e)			33,566,855.55	30,125,077.00		26,479,090.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,661,899.00	10,883,463.66		14,030,224.10		
Assignment of ending fund balance	0000	9780	2,661,899.00					
Prop 39 Charter Repairs	0000	9780		2,283,187.31				
Stale dated warrants	0000	9780		1,588,259.88				
ECE Rental	0000	9780		32,253.88				
FY18 Audit adjustment	0000	9780		144,219.00				
Chromebooks	0000	9780		750,000.00				
Additional Reserve for Economic Unce	0000	9780		6,085,543.59				
Charter Leases	0000	9780				2,283,187.00		
Stale dated warrants	0000	9780				1,681,497.00		
ECE Rental	0000	9780				70,374.00		
1/2% additional REU	0000	9780				5,993,377.00		
18-19 Audit Adj for H & W	0000	9780				4,001,789.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,067,970.00	12,179,815.00		11,995,481.00		
Unassigned/Unappropriated Amount		9790	13,686,986.55	6,911,798.34		303,384.97		

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	227,701,680.00	223,191,593.00	181,188,307.00	222,074,121.00	(1,117,472.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	51,825,011.00	55,058,055.00	43,367,202.00	54,844,194.00	(213,861.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	(1,068,793.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	646,053.00	652,078.00	2,262,356.88	652,078.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,036,054.00	1,935,305.00	5,335.04	1,935,305.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	72,068,070.00	75,666,387.00	77,015,703.44	75,666,387.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,949,421.00	7,169,178.00	5,451,421.36	7,169,178.00	0.00	0.0%
Prior Years' Taxes		8043	(450,248.00)	(1,083,126.00)	(317,156.33)	(1,083,126.00)	0.00	0.0%
Supplemental Taxes		8044	1,394,993.00	2,688,409.00	3,140,596.65	2,688,409.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	43,824,783.00	36,881,445.00	27,519,540.65	36,881,445.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,544,966.00	19,672,532.00	9,810,879.35	19,672,532.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,540,783.00	421,831,856.00	348,375,393.04	420,500,523.00	(1,331,333.00)	-0.3%
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	(38,905,123.00)	(38,526,534.00)	(30,601,314.00)	(38,526,534.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			384,635,660.00	383,305,322.00	317,774,079.04	381,973,989.00	(1,331,333.00)	-0.3%
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	1,354,857.00	1,305,580.00	1,782,407.00	1,305,580.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,145,805.00	4,949,032.00	3,213,852.15	4,949,031.80	(0.20)	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	1,714,000.00	5,229,925.00	2,101,688.00	4,029,925.00	(1,200,000.00)	-22.9%
TOTAL, OTHER STATE REVENUE			8,214,662.00	11,484,537.00	7,097,947.15	10,284,536.80	(1,200,000.20)	-10.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	8,860,439.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	430,566.00	710,000.00	692,339.36	710,000.00	0.00	0.0%
Interest		8660	730,000.00	1,323,795.00	449,787.18	1,655,909.85	332,114.85	25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,198,822.00	1,353,981.00	0.00	1,353,981.00	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	2,797,659.00	3,173,055.00	1,839,351.93	3,334,094.24	161,039.24	5.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	75,000.00	75,000.00	75,000.00	New
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			14,017,486.00	6,560,831.00	3,056,478.47	7,128,985.09	568,154.09	8.7%
TOTAL, REVENUES			406,867,808.00	401,350,690.00	327,928,504.66	399,387,510.89	(1,963,179.11)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	113,153,104.00	110,549,476.00	98,415,586.01	113,518,497.05	(2,969,021.05)	-2.7%
Certificated Pupil Support Salaries		1200	6,404,377.00	6,927,948.00	5,696,014.30	6,943,065.66	(15,117.66)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	20,616,214.00	19,319,257.00	16,152,217.11	19,327,201.88	(7,944.88)	0.0%
Other Certificated Salaries		1900	340,930.00	383,241.00	281,241.66	352,816.33	30,424.67	7.9%
TOTAL, CERTIFICATED SALARIES			140,514,625.00	137,179,922.00	120,545,059.08	140,141,580.92	(2,961,658.92)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	177,355.00	154,287.00	113,268.14	152,287.61	1,999.39	1.3%
Classified Support Salaries		2200	20,205,167.00	21,360,840.00	17,262,085.41	20,759,394.36	601,445.64	2.8%
Classified Supervisors' and Administrators' Salaries		2300	18,947,205.00	19,287,729.00	15,024,848.10	18,458,476.61	829,252.39	4.3%
Clerical, Technical and Office Salaries		2400	12,058,618.00	13,655,272.00	11,136,490.06	13,117,369.98	537,902.02	3.9%
Other Classified Salaries		2900	1,124,357.00	1,292,719.00	957,312.73	1,242,441.70	50,277.30	3.9%
TOTAL, CLASSIFIED SALARIES			52,512,702.00	55,750,847.00	44,494,004.44	53,729,970.26	2,020,876.74	3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,531,219.00	23,351,910.00	19,133,130.38	22,254,134.03	1,097,775.97	4.7%
PERS		3201-3202	10,347,856.00	10,284,249.00	7,715,445.82	10,354,748.92	(70,499.92)	-0.7%
OASDI/Medicare/Alternative		3301-3302	6,209,410.00	6,508,266.00	5,094,664.75	6,488,538.22	19,727.78	0.3%
Health and Welfare Benefits		3401-3402	35,973,780.00	37,524,803.00	31,992,482.24	37,330,509.22	194,293.78	0.5%
Unemployment Insurance		3501-3502	97,202.00	259,225.00	173,173.67	261,235.87	(2,010.87)	-0.8%
Workers' Compensation		3601-3602	11,622,678.00	11,661,819.00	9,884,423.74	11,664,397.20	(2,578.20)	0.0%
OPEB, Allocated		3701-3702	92,287.00	(205,224.00)	299,295.71	63,698.66	(268,922.66)	131.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,826,921.00	1,892,704.00	1,500,631.32	1,899,600.22	(6,896.22)	-0.4%
TOTAL, EMPLOYEE BENEFITS			91,701,353.00	91,277,752.00	75,793,247.63	90,316,862.34	960,889.66	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,394.00	2,406,825.00	718.26	3,334,955.27	(928,130.27)	-38.6%
Books and Other Reference Materials		4200	362,237.00	500,997.00	382,505.37	600,131.82	(99,134.82)	-19.8%
Materials and Supplies		4300	6,641,570.00	4,370,576.00	2,289,341.71	3,784,497.48	586,078.52	13.4%
Noncapitalized Equipment		4400	563,209.00	1,012,865.00	398,528.88	2,728,634.71	(1,715,769.71)	-169.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,573,410.00	8,291,263.00	3,071,094.22	10,448,219.28	(2,156,956.28)	-26.0%
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	345,178.00	476,408.00	210,912.86	405,698.38	70,709.62	14.8%
Dues and Memberships		5300	425,907.00	397,704.00	190,081.88	408,494.27	(10,790.27)	-2.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,435,058.00	10,053,091.00	7,290,869.34	10,055,898.38	(2,807.38)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	785,787.00	889,582.00	427,859.32	891,651.54	(2,069.54)	-0.2%
Transfers of Direct Costs		5710	(2,046,556.00)	(2,088,440.00)	(2,257,377.81)	(2,089,865.15)	1,425.15	-0.1%
Transfers of Direct Costs - Interfund		5750	(978,265.00)	(1,059,636.00)	(886,426.57)	(1,049,724.03)	(9,911.97)	0.9%
Professional/Consulting Services and Operating Expenditures		5800	26,337,669.00	28,683,504.00	17,431,733.67	27,163,386.69	1,520,117.31	5.3%
Communications		5900	2,543,076.00	2,472,455.00	1,637,265.79	2,463,864.81	8,590.19	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,847,854.00	39,824,668.00	24,044,918.48	38,249,404.89	1,575,263.11	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	15,879.00	15,000.00	18,177.45	50,000.00	(35,000.00)	-233.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	105,095.00	72,981.00	17,212.96	164,088.56	(91,107.56)	-124.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,974.00	87,981.00	35,390.41	214,088.56	(126,107.56)	-143.3%
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	(3,468.00)	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	507,955.00	507,955.00	0.00	507,955.00	0.00	0.0%
Other Debt Service - Principal		7439	5,477,482.00	5,477,482.00	3,833,631.16	5,477,482.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,985,437.00	5,985,437.00	3,830,163.16	5,985,437.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,890,819.00)	(2,068,831.00)	(806,603.66)	(2,003,032.15)	(65,798.85)	3.2%
Transfers of Indirect Costs - Interfund		7350	(1,156,260.00)	(1,078,475.00)	(62,701.75)	(1,078,474.66)	(0.34)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,047,079.00)	(3,147,306.00)	(869,305.41)	(3,081,506.81)	(65,799.19)	2.1%
TOTAL, EXPENDITURES			331,209,276.00	335,250,564.00	270,944,572.01	336,004,056.44	(753,492.44)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	564,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			564,067.00	264,067.00	264,067.00	264,067.00	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	1,790,000.00	480,634.00	0.00	0.00	480,634.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,790,000.00	480,634.00	0.00	0.00	480,634.00	100.0%
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	(79,735,254.00)	(74,615,483.00)	0.00	(76,025,432.53)	(1,409,949.53)	1.9%
Contributions from Restricted Revenues		8990	4,822,416.00	4,809,907.00	4,809,906.60	4,809,906.60	(0.40)	0.0%
(e) TOTAL, CONTRIBUTIONS			(74,912,838.00)	(69,805,576.00)	4,809,906.60	(71,215,525.93)	(1,409,949.93)	2.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(76,138,771.00)	(70,022,143.00)	5,073,973.60	(70,951,458.93)	(929,315.93)	1.3%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	3,233,105.00	3,233,105.00	1,253,313.00	3,233,105.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,815,057.00	53,269,158.00	21,608,713.53	54,283,478.31	1,014,320.31	1.9%
3) Other State Revenue		8300-8599	50,238,870.00	59,451,742.00	25,633,655.26	61,118,420.34	1,666,678.34	2.8%
4) Other Local Revenue		8600-8799	64,478,710.00	70,380,579.00	61,938,216.16	72,199,927.97	1,819,348.97	2.6%
5) TOTAL, REVENUES			160,765,742.00	186,334,584.00	110,433,897.95	190,834,931.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	64,487,961.00	69,122,585.00	58,220,423.02	70,282,530.54	(1,159,945.54)	-1.7%
2) Classified Salaries		2000-2999	34,894,780.00	41,786,080.00	32,397,817.98	41,128,343.96	657,736.04	1.6%
3) Employee Benefits		3000-3999	64,338,441.00	72,242,755.00	44,601,596.97	72,432,792.41	(190,037.41)	-0.3%
4) Books and Supplies		4000-4999	24,728,668.00	28,321,178.00	6,368,055.40	9,664,407.07	18,656,770.93	65.9%
5) Services and Other Operating Expenditures		5000-5999	39,324,042.00	55,121,498.00	39,017,978.72	60,021,734.55	(4,900,236.55)	-8.9%
6) Capital Outlay		6000-6999	6,500.00	755,237.00	473,154.59	893,676.24	(138,439.24)	-18.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,261,844.00	6,457,426.00	566,109.30	6,457,425.94	0.06	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,890,819.00	2,068,834.00	806,603.66	2,003,032.15	65,801.85	3.2%
9) TOTAL, EXPENDITURES			235,933,055.00	275,875,593.00	182,451,739.64	262,883,942.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,167,313.00)	(89,541,009.00)	(72,017,841.69)	(72,049,011.24)		
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	886,044.00	0.00	886,044.00	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	74,912,838.00	69,805,575.00	(4,809,906.60)	71,215,525.93	1,409,950.93	2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,912,838.00	68,919,531.00	(4,809,906.60)	70,329,481.93		

Description	Resource Codes	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)			(254,475.00)	(20,621,478.00)	(76,827,748.29)	(1,719,529.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,683,995.11	40,683,990.00		40,683,995.11	5.11	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,683,995.11	40,683,990.00		40,683,995.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,683,995.11	40,683,990.00		40,683,995.11		
2) Ending Balance, June 30 (E + F1e)			40,429,520.11	20,062,512.00		38,964,465.80		
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			40,429,520.11	20,062,512.00		38,964,465.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	3,233,105.00	3,233,105.00	1,253,313.00	3,233,105.00	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			3,233,105.00	3,233,105.00	1,253,313.00	3,233,105.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,621,487.00	8,621,487.00	0.00	8,646,977.00	25,490.00	0.3%
Special Education Discretionary Grants		8182	896,393.00	864,978.00	(51,352.00)	864,023.00	(955.00)	-0.1%
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	15,509,048.00	20,786,364.00	11,246,268.53	20,786,363.53	(0.47)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,762,361.00	2,572,406.00	1,422,968.72	2,570,751.72	(1,654.28)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	245,938.00	307,623.00	307,623.40	307,623.40	0.40	0.0%
Title III, Part A, English Learner Program	4203	8290	1,095,146.00	1,649,170.00	712,783.89	1,649,169.89	(0.11)	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	12,594,663.00	15,232,972.00	6,873,285.78	16,224,411.81	991,439.81	6.5%
Career and Technical Education	3500-3599	8290	0.00	451,190.00	0.00	451,190.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,090,021.00	2,782,968.00	1,097,135.21	2,782,967.96	(0.04)	0.0%
TOTAL, FEDERAL REVENUE			42,815,057.00	53,269,158.00	21,608,713.53	54,283,478.31	1,014,320.31	1.9%
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	20,195,038.00	20,570,102.00	16,948,887.00	20,705,777.00	135,675.00	0.7%
Prior Years	6500	8319	0.00	0.00	76,305.00	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 Materie		8560	1,400,000.00	1,729,311.00	212,050.90	1,729,311.15	0.15	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	7,951,251.00	8,752,423.00	0.00	8,752,423.34	0.34	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	1,172,847.00	1,161,118.59	1,172,847.06	0.06	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,676.00	546,676.00	125,000.00	546,676.00	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	35,000.00	26,250.00	35,000.00	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	20,395,905.00	26,645,383.00	7,084,043.77	28,176,385.79	1,531,002.79	5.7%
TOTAL, OTHER STATE REVENUE			50,238,870.00	59,451,742.00	25,633,655.26	61,118,420.34	1,666,678.34	2.8%

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	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	43,691,389.00	44,204,430.00	44,285,146.34	44,204,430.00	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	8,860,439.00	5,659,818.40	8,860,439.00	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	20,000.00	28,054.00	60,621.09	28,053.74	(0.26)	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	20,767,321.00	17,287,656.00	11,932,630.33	19,107,005.23	1,819,349.23	10.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,478,710.00	70,380,579.00	61,938,216.16	72,199,927.97	1,819,348.97	2.6%
TOTAL, REVENUES			160,765,742.00	186,334,584.00	110,433,897.95	190,834,931.62	4,500,347.62	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	56,164,255.00	60,771,821.00	51,692,660.20	62,327,984.93	(1,556,163.93)	-2.6%
Certificated Pupil Support Salaries		1200	6,864,347.00	6,458,107.00	5,052,595.94	6,100,937.01	357,169.99	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,228,388.00	1,733,249.00	1,418,406.90	1,770,243.19	(36,994.19)	-2.1%
Other Certificated Salaries		1900	230,971.00	159,408.00	56,759.98	83,365.41	76,042.59	47.7%
TOTAL, CERTIFICATED SALARIES			64,487,961.00	69,122,585.00	58,220,423.02	70,282,530.54	(1,159,945.54)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,001,629.00	15,029,725.00	12,625,995.18	14,823,822.62	205,902.38	1.4%
Classified Support Salaries		2200	10,293,473.00	12,268,984.00	9,029,007.51	12,133,055.24	135,928.76	1.1%
Classified Supervisors' and Administrators' Salaries		2300	8,648,603.00	11,032,638.00	8,272,557.13	11,001,972.57	30,665.43	0.3%
Clerical, Technical and Office Salaries		2400	1,646,576.00	2,988,703.00	2,220,800.01	2,911,188.42	77,514.58	2.6%
Other Classified Salaries		2900	304,499.00	466,030.00	249,458.15	258,305.11	207,724.89	44.6%
TOTAL, CLASSIFIED SALARIES			34,894,780.00	41,786,080.00	32,397,817.98	41,128,343.96	657,736.04	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,412,460.00	29,173,459.00	9,354,515.55	29,421,726.50	(248,267.50)	-0.9%
PERS		3201-3202	7,181,079.00	8,125,855.00	6,131,452.35	8,016,516.35	109,338.65	1.3%
OASDI/Medicare/Alternative		3301-3302	3,824,103.00	4,393,741.00	3,318,658.36	4,360,584.65	33,156.35	0.8%
Health and Welfare Benefits		3401-3402	21,334,369.00	22,589,725.00	19,230,417.71	22,666,416.69	(76,691.69)	-0.3%
Unemployment Insurance		3501-3502	51,745.00	59,773.00	61,052.95	67,062.35	(7,289.35)	-12.2%
Workers' Compensation		3601-3602	6,007,541.00	6,456,847.00	5,431,784.73	6,503,254.79	(46,407.79)	-0.7%
OPEB, Allocated		3701-3702	181,655.00	187,863.00	4,433.66	140,563.87	47,299.13	25.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,345,489.00	1,255,492.00	1,069,281.66	1,256,667.21	(1,175.21)	-0.1%
TOTAL, EMPLOYEE BENEFITS			64,338,441.00	72,242,755.00	44,601,596.97	72,432,792.41	(190,037.41)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,418,000.00	3,084,054.00	2,447,658.86	3,064,296.29	19,757.71	0.6%
Books and Other Reference Materials		4200	440,276.00	754,068.00	395,704.49	912,151.89	(158,083.89)	-21.0%
Materials and Supplies		4300	22,125,303.00	22,381,192.00	2,515,935.78	2,560,575.64	19,820,616.36	88.6%
Noncapitalized Equipment		4400	745,089.00	2,101,864.00	1,008,756.27	3,127,383.25	(1,025,519.25)	-48.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,728,668.00	28,321,178.00	6,368,055.40	9,664,407.07	18,656,770.93	65.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	2,579,608.00	0.00	0.00	2,579,608.00	100.0%
Travel and Conferences		5200	698,206.00	1,767,475.00	572,924.85	1,739,897.10	27,577.90	1.6%
Dues and Memberships		5300	36,900.00	41,050.00	31,096.00	46,485.00	(5,435.00)	-13.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	83,854.00	61,607.16	83,854.12	(0.12)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,119,131.00	4,107,322.00	3,411,472.77	4,605,235.52	(497,913.52)	-12.1%
Transfers of Direct Costs		5710	2,046,556.00	2,088,440.00	2,257,377.81	2,089,865.15	(1,425.15)	-0.1%
Transfers of Direct Costs - Interfund		5750	0.00	(6,832.00)	(8,215.14)	(6,907.00)	75.00	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	34,296,749.00	44,442,902.00	32,682,252.72	51,445,326.08	(7,002,424.08)	-15.8%
Communications		5900	26,500.00	17,679.00	9,462.55	17,978.58	(299.58)	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,324,042.00	55,121,498.00	39,017,978.72	60,021,734.55	(4,900,236.55)	-8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,500.00	755,237.00	473,154.59	893,676.24	(138,439.24)	-18.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,500.00	755,237.00	473,154.59	893,676.24	(138,439.24)	-18.3%
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	6,051.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,261,844.00	6,457,426.00	560,058.30	6,457,425.94	0.06	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)			6,261,844.00	6,457,426.00	566,109.30	6,457,425.94	0.06	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,890,819.00	2,068,834.00	806,603.66	2,003,032.15	65,801.85	3.2%
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			1,890,819.00	2,068,834.00	806,603.66	2,003,032.15	65,801.85	3.2%
TOTAL, EXPENDITURES			235,933,055.00	275,875,593.00	182,451,739.64	262,883,942.86	12,991,650.14	4.7%

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	886,044.00	0.00	886,044.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	886,044.00	0.00	886,044.00	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	79,735,254.00	74,615,482.00	0.00	76,025,432.53	1,409,950.53	1.9%
Contributions from Restricted Revenues		8990	(4,822,416.00)	(4,809,907.00)	(4,809,906.60)	(4,809,906.60)	0.40	0.0%
(e) TOTAL, CONTRIBUTIONS			74,912,838.00	69,805,575.00	(4,809,906.60)	71,215,525.93	1,409,950.93	2.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			74,912,838.00	68,919,531.00	(4,809,906.60)	70,329,481.93	(1,409,950.93)	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	387,868,765.00	386,538,427.00	319,027,392.04	385,207,094.00	(1,331,333.00)	-0.3%
2) Federal Revenue		8100-8299	42,815,057.00	53,269,158.00	21,608,713.53	54,283,478.31	1,014,320.31	1.9%
3) Other State Revenue		8300-8599	58,453,532.00	70,936,279.00	32,731,602.41	71,402,957.14	466,678.14	0.7%
4) Other Local Revenue		8600-8799	78,496,196.00	76,941,410.00	64,994,694.63	79,328,913.06	2,387,503.06	3.1%
5) TOTAL, REVENUES			567,633,550.00	587,685,274.00	438,362,402.61	590,222,442.51		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	205,002,586.00	206,302,507.00	178,765,482.10	210,424,111.46	(4,121,604.46)	-2.0%
2) Classified Salaries		2000-2999	87,407,482.00	97,536,927.00	76,891,822.42	94,858,314.22	2,678,612.78	2.7%
3) Employee Benefits		3000-3999	156,039,794.00	163,520,507.00	120,394,844.60	162,749,654.75	770,852.25	0.5%
4) Books and Supplies		4000-4999	32,302,078.00	36,612,441.00	9,439,149.62	20,112,626.35	16,499,814.65	45.1%
5) Services and Other Operating Expenditures		5000-5999	75,171,896.00	94,946,166.00	63,062,897.20	98,271,139.44	(3,324,973.44)	-3.5%
6) Capital Outlay		6000-6999	127,474.00	843,218.00	508,545.00	1,107,764.80	(264,546.80)	-31.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,247,281.00	12,442,863.00	4,396,272.46	12,442,862.94	0.06	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,156,260.00)	(1,078,472.00)	(62,701.75)	(1,078,474.66)	2.66	0.0%
9) TOTAL, EXPENDITURES			567,142,331.00	611,126,157.00	453,396,311.65	598,887,999.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			491,219.00	(23,440,883.00)	(15,033,909.04)	(8,665,556.79)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	564,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
b) Transfers Out		7600-7629	1,790,000.00	1,366,678.00	0.00	886,044.00	480,634.00	35.2%
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	(1.00)	0.00	0.00	1.00	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,225,933.00)	(1,102,612.00)	264,067.00	(621,977.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(734,714.00)	(24,543,495.00)	(14,769,842.04)	(9,287,533.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,245,992.56	71,245,987.00		71,245,992.56	5.56	0.0%
b) Audit Adjustments		9793	3,485,097.10	3,485,097.00		3,485,097.10	0.10	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,731,089.66	74,731,084.00		74,731,089.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,731,089.66	74,731,084.00		74,731,089.66		
2) Ending Balance, June 30 (E + F1e)			73,996,375.66	50,187,589.00		65,443,555.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	40,429,520.11	20,062,512.00		38,964,465.80		
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	2,661,899.00	10,883,463.66		14,030,224.10		
Assignment of ending fund balance	0000	9780	2,661,899.00					
Prop 39 Charter Repairs	0000	9780		2,283,187.31				
Stale dated warrants	0000	9780		1,588,259.88				
ECE Rental	0000	9780		32,253.88				
FY18 Audit adjustment	0000	9780		144,219.00				
Chromebooks	0000	9780		750,000.00				
Additional Reserve for Economic Unce	0000	9780		6,085,543.59				
Charter Leases	0000	9780				2,283,187.00		
Stale dated warrants	0000	9780				1,681,497.00		
ECE Rental	0000	9780				70,374.00		
1/2% additional REU	0000	9780				5,993,377.00		
18-19 Audit Adj for H & W	0000	9780				4,001,789.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,067,970.00	12,179,815.00		11,995,481.00		
Unassigned/Unappropriated Amount		9790	13,686,986.55	6,911,798.34		303,384.97		

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	227,701,680.00	223,191,593.00	181,188,307.00	222,074,121.00	(1,117,472.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	51,825,011.00	55,058,055.00	43,367,202.00	54,844,194.00	(213,861.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	(1,068,793.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	646,053.00	652,078.00	2,262,356.88	652,078.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,036,054.00	1,935,305.00	5,335.04	1,935,305.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	72,068,070.00	75,666,387.00	77,015,703.44	75,666,387.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,949,421.00	7,169,178.00	5,451,421.36	7,169,178.00	0.00	0.0%
Prior Years' Taxes		8043	(450,248.00)	(1,083,126.00)	(317,156.33)	(1,083,126.00)	0.00	0.0%
Supplemental Taxes		8044	1,394,993.00	2,688,409.00	3,140,596.65	2,688,409.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	43,824,783.00	36,881,445.00	27,519,540.65	36,881,445.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,544,966.00	19,672,532.00	9,810,879.35	19,672,532.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,540,783.00	421,831,856.00	348,375,393.04	420,500,523.00	(1,331,333.00)	-0.3%
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	(38,905,123.00)	(38,526,534.00)	(30,601,314.00)	(38,526,534.00)	0.00	0.0%
Property Taxes Transfers		8097	3,233,105.00	3,233,105.00	1,253,313.00	3,233,105.00	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			387,868,765.00	386,538,427.00	319,027,392.04	385,207,094.00	(1,331,333.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,621,487.00	8,621,487.00	0.00	8,646,977.00	25,490.00	0.3%
Special Education Discretionary Grants		8182	896,393.00	864,978.00	(51,352.00)	864,023.00	(955.00)	-0.1%
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	15,509,048.00	20,786,364.00	11,246,268.53	20,786,363.53	(0.47)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,762,361.00	2,572,406.00	1,422,968.72	2,570,751.72	(1,654.28)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	245,938.00	307,623.00	307,623.40	307,623.40	0.40	0.0%
Title III, Part A, English Learner Program	4203	8290	1,095,146.00	1,649,170.00	712,783.89	1,649,169.89	(0.11)	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	12,594,663.00	15,232,972.00	6,873,285.78	16,224,411.81	991,439.81	6.5%
Career and Technical Education	3500-3599	8290	0.00	451,190.00	0.00	451,190.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,090,021.00	2,782,968.00	1,097,135.21	2,782,967.96	(0.04)	0.0%
TOTAL, FEDERAL REVENUE			42,815,057.00	53,269,158.00	21,608,713.53	54,283,478.31	1,014,320.31	1.9%
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	20,195,038.00	20,570,102.00	16,948,887.00	20,705,777.00	135,675.00	0.7%
Prior Years	6500	8319	0.00	0.00	76,305.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,354,857.00	1,305,580.00	1,782,407.00	1,305,580.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,545,805.00	6,678,343.00	3,425,903.05	6,678,342.95	(0.05)	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	7,951,251.00	8,752,423.00	0.00	8,752,423.34	0.34	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	1,172,847.00	1,161,118.59	1,172,847.06	0.06	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,676.00	546,676.00	125,000.00	546,676.00	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	35,000.00	26,250.00	35,000.00	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	22,109,905.00	31,875,308.00	9,185,731.77	32,206,310.79	331,002.79	1.0%
TOTAL, OTHER STATE REVENUE			58,453,532.00	70,936,279.00	32,731,602.41	71,402,957.14	466,678.14	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	43,691,389.00	44,204,430.00	44,285,146.34	44,204,430.00	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	8,860,439.00	8,860,439.00	5,659,818.40	8,860,439.00	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	430,566.00	710,000.00	692,339.36	710,000.00	0.00	0.0%
Interest		8660	730,000.00	1,323,795.00	449,787.18	1,655,909.85	332,114.85	25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,198,822.00	1,353,981.00	0.00	1,353,981.00	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	20,000.00	28,054.00	60,621.09	28,053.74	(0.26)	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	23,564,980.00	20,460,711.00	13,771,982.26	22,441,099.47	1,980,388.47	9.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	75,000.00	75,000.00	75,000.00	New
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,496,196.00	76,941,410.00	64,994,694.63	79,328,913.06	2,387,503.06	3.1%
TOTAL, REVENUES			567,633,550.00	587,685,274.00	438,362,402.61	590,222,442.51	2,537,168.51	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	169,317,359.00	171,321,297.00	150,108,246.21	175,846,481.98	(4,525,184.98)	-2.6%
Certificated Pupil Support Salaries		1200	13,268,724.00	13,386,055.00	10,748,610.24	13,044,002.67	342,052.33	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	21,844,602.00	21,052,506.00	17,570,624.01	21,097,445.07	(44,939.07)	-0.2%
Other Certificated Salaries		1900	571,901.00	542,649.00	338,001.64	436,181.74	106,467.26	19.6%
TOTAL, CERTIFICATED SALARIES			205,002,586.00	206,302,507.00	178,765,482.10	210,424,111.46	(4,121,604.46)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,178,984.00	15,184,012.00	12,739,263.32	14,976,110.23	207,901.77	1.4%
Classified Support Salaries		2200	30,498,640.00	33,629,824.00	26,291,092.92	32,892,449.60	737,374.40	2.2%
Classified Supervisors' and Administrators' Salaries		2300	27,595,808.00	30,320,367.00	23,297,405.23	29,460,449.18	859,917.82	2.8%
Clerical, Technical and Office Salaries		2400	13,705,194.00	16,643,975.00	13,357,290.07	16,028,558.40	615,416.60	3.7%
Other Classified Salaries		2900	1,428,856.00	1,758,749.00	1,206,770.88	1,500,746.81	258,002.19	14.7%
TOTAL, CLASSIFIED SALARIES			87,407,482.00	97,536,927.00	76,891,822.42	94,858,314.22	2,678,612.78	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	49,943,679.00	52,525,369.00	28,487,645.93	51,675,860.53	849,508.47	1.6%
PERS		3201-3202	17,528,935.00	18,410,104.00	13,846,898.17	18,371,265.27	38,838.73	0.2%
OASDI/Medicare/Alternative		3301-3302	10,033,513.00	10,902,007.00	8,413,323.11	10,849,122.87	52,884.13	0.5%
Health and Welfare Benefits		3401-3402	57,308,149.00	60,114,528.00	51,222,899.95	59,996,925.91	117,602.09	0.2%
Unemployment Insurance		3501-3502	148,947.00	318,998.00	234,226.62	328,298.22	(9,300.22)	-2.9%
Workers' Compensation		3601-3602	17,630,219.00	18,118,666.00	15,316,208.47	18,167,651.99	(48,985.99)	-0.3%
OPEB, Allocated		3701-3702	273,942.00	(17,361.00)	303,729.37	204,262.53	(221,623.53)	1276.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,172,410.00	3,148,196.00	2,569,912.98	3,156,267.43	(8,071.43)	-0.3%
TOTAL, EMPLOYEE BENEFITS			156,039,794.00	163,520,507.00	120,394,844.60	162,749,654.75	770,852.25	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,424,394.00	5,490,879.00	2,448,377.12	6,399,251.56	(908,372.56)	-16.5%
Books and Other Reference Materials		4200	802,513.00	1,255,065.00	778,209.86	1,512,283.71	(257,218.71)	-20.5%
Materials and Supplies		4300	28,766,873.00	26,751,768.00	4,805,277.49	6,345,073.12	20,406,694.88	76.3%
Noncapitalized Equipment		4400	1,308,298.00	3,114,729.00	1,407,285.15	5,856,017.96	(2,741,288.96)	-88.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,302,078.00	36,612,441.00	9,439,149.62	20,112,626.35	16,499,814.65	45.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	2,579,608.00	0.00	0.00	2,579,608.00	100.0%
Travel and Conferences		5200	1,043,384.00	2,243,883.00	783,837.71	2,145,595.48	98,287.52	4.4%
Dues and Memberships		5300	462,807.00	438,754.00	221,177.88	454,979.27	(16,225.27)	-3.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,535,058.00	10,136,945.00	7,352,476.50	10,139,752.50	(2,807.50)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,904,918.00	4,996,904.00	3,839,332.09	5,496,887.06	(499,983.06)	-10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(978,265.00)	(1,066,468.00)	(894,641.71)	(1,056,631.03)	(9,836.97)	0.9%
Professional/Consulting Services and Operating Expenditures		5800	60,634,418.00	73,126,406.00	50,113,986.39	78,608,712.77	(5,482,306.77)	-7.5%
Communications		5900	2,569,576.00	2,490,134.00	1,646,728.34	2,481,843.39	8,290.61	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,171,896.00	94,946,166.00	63,062,897.20	98,271,139.44	(3,324,973.44)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	15,879.00	15,000.00	18,177.45	50,000.00	(35,000.00)	-233.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	111,595.00	828,218.00	490,367.55	1,057,764.80	(229,546.80)	-27.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			127,474.00	843,218.00	508,545.00	1,107,764.80	(264,546.80)	-31.4%
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	(3,468.00)	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	6,051.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,261,844.00	6,457,426.00	560,058.30	6,457,425.94	0.06	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	507,955.00	507,955.00	0.00	507,955.00	0.00	0.0%
Other Debt Service - Principal		7439	5,477,482.00	5,477,482.00	3,833,631.16	5,477,482.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,247,281.00	12,442,863.00	4,396,272.46	12,442,862.94	0.06	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	3.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,156,260.00)	(1,078,475.00)	(62,701.75)	(1,078,474.66)	(0.34)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,156,260.00)	(1,078,472.00)	(62,701.75)	(1,078,474.66)	2.66	0.0%
TOTAL, EXPENDITURES			567,142,331.00	611,126,157.00	453,396,311.65	598,887,999.30	12,238,157.70	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	564,067.00	264,067.00	264,067.00	264,067.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			564,067.00	264,067.00	264,067.00	264,067.00	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	1,790,000.00	480,634.00	0.00	0.00	480,634.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	886,044.00	0.00	886,044.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,790,000.00	1,366,678.00	0.00	886,044.00	480,634.00	35.2%
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	(1.00)	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	(1.00)	0.00	0.00	1.00	100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,225,933.00)	(1,102,612.00)	264,067.00	(621,977.00)	(480,635.00)	-43.6%

Resource	Description	2019-20 Projected Year Totals
7388	SB 117 Protective Equipment and Cleaning f	591,360.00
8150	Ongoing & Major Maintenance Account (RM,	640,698.00
9010	Other Restricted Local	37,732,407.80
Total, Restricted Balance		<u>38,964,465.80</u>

FORM A1
AVERAGE DAILY
ATTENDANCE

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)	34,048.71	34,029.41	33,897.23	33,897.23	(132.18)	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)	34,048.71	34,029.41	33,897.23	33,897.23	(132.18)	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)	34,048.71	34,029.41	33,897.23	33,897.23	(132.18)	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)						

**FORM CASH
CASH FLOW
WORKSHEET**

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			69,539,310.19	48,006,453.23	22,700,208.94	19,105,085.47	31,139,081.69	5,587,211.44	79,011,984.24	60,044,211.47	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		11,246,420.00	11,246,420.00	34,642,432.00	20,243,556.00	20,243,556.00	33,577,801.00	20,323,320.00	19,087,495.00	
	8020-8079		707,599.21	5,308,231.91	4,502,696.76		1,069,328.34	54,951,518.62	(7,653,682.49)	33,335,308.36	
	8080-8099			(2,338,168.00)	(4,676,340.00)	(3,204,102.00)	(3,117,558.00)	(3,117,558.00)	(1,992,903.00)	(3,117,558.00)	
	8100-8299		1,258,638.12	20,050.02	383,789.38	3,044,784.11	4,573,787.30	163,214.13	6,093,607.93	51,487.17	
	8300-8599		2,308,946.37	2,285,487.49	2,971,154.00	2,103,444.88	3,156,889.00	3,083,885.75	4,699,126.22	2,149,647.43	
	8600-8799		2,760,386.28	2,855,618.47	1,250.54	1,179,482.33	1,044,367.25	23,116,200.77	7,283,773.86	6,619,581.63	
	8910-8929					264,067.00		52,447.32	(52,447.32)		
	8930-8979										
TOTAL RECEIPTS			18,281,989.98	19,377,639.89	37,824,982.68	23,631,232.32	26,970,369.89	111,827,509.59	28,700,795.20	58,125,961.59	
C. DISBURSEMENTS											
	1000-1999		8,468,119.33	18,321,635.40	18,785,912.27	18,510,809.57	18,788,069.62	18,827,103.66	18,969,358.30	19,483,677.26	
	2000-2999		4,838,162.13	6,320,234.78	8,405,317.30	8,925,045.83	8,073,535.53	8,081,937.15	8,055,499.79	7,999,283.75	
	3000-3999		4,924,855.72	11,596,783.20	12,757,861.39	13,127,766.12	13,077,110.07	12,875,867.90	12,933,935.96	12,681,180.25	
	4000-4999		(53,266.78)	796,562.92	816,798.51	2,450,315.35	942,899.89	898,126.91	1,046,103.12	694,023.46	
	5000-5999		(102,031.00)	5,049,348.03	4,090,708.77	5,329,923.11	7,757,364.20	8,433,055.25	8,312,696.60	8,776,324.23	
	6000-6599			5,572.15	5,572.15	56,235.56	43,704.00	0.00	36,222.72	74,255.08	
	7000-7499		544,258.76	545,393.04	546,527.31	529,058.74	548,795.87	723,398.94	560,131.33	194,739.03	
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			18,620,098.16	42,629,957.37	45,408,697.70	48,929,154.28	49,231,479.18	49,839,489.81	49,913,947.82	49,903,483.06	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	(153,575.00)	(9,783.53)	5,189.60	(8,437.97)	4,704.06	5,262.33		(1,998,764.41)	3,200.00	
	9200-9299	(25,801,352.80)	1,845,388.23	3,893,299.78	3,905,367.61	7,532,065.57	(3,294,187.27)	11,328,400.77	467,364.68	120,655.75	
	9310	(677,143.68)	356,062.46	43,378.21	(4,722,297.59)						
	9320										
	9330	(139,028.83)	139,028.83								
	9340										
	9490										
SUBTOTAL			(26,771,100.31)	2,330,695.99	3,941,867.59	(825,367.95)	7,536,769.63	(3,288,924.94)	11,328,400.77	(1,531,399.73)	123,855.75
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	21,384,135.11	21,029,188.00	57,855.21	1,698.08	143,107.00	1,836.02	6,532.25	(406,566.98)	108,256.58	
	9610	1,215,641.60		5,937,939.19	(4,722,297.59)						
	9640					(30,000,000.00)					
	9650	2,464,641.23	2,496,256.77			(31,615.54)					
	9690								(3,485,097.10)		
SUBTOTAL			25,064,417.94	23,525,444.77	5,995,794.40	(4,720,599.51)	(29,888,508.54)	1,836.02	6,532.25	(3,891,664.08)	108,256.58
<u>Nonoperating</u>											
	9910				93,359.99	(93,359.99)		114,884.50	(114,884.50)		
TOTAL BALANCE SHEET ITEMS			(51,835,518.25)	(21,194,748.78)	(2,053,926.81)	3,988,591.55	37,331,918.18	(3,290,760.96)	11,436,753.02	2,245,379.85	15,599.17
E. NET INCREASE/DECREASE (B - C + D)			(21,532,856.96)	(25,306,244.29)	(3,595,123.47)	12,033,996.22	(25,551,870.25)	73,424,772.80	(18,967,772.77)	8,238,077.70	
F. ENDING CASH (A + E)			48,006,453.23	22,700,208.94	19,105,085.47	31,139,081.69	5,587,211.44	79,011,984.24	60,044,211.47	68,282,289.17	
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									
		68,282,289.17	56,593,693.58	53,618,481.49	41,776,436.92				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	33,927,822.00	18,947,894.00	24,679,561.90	0.00	28,752,037.10		276,918,315.00	276,918,315.00
Property Taxes	8020-8079	(814,744.14)	33,482,420.47	7,216,538.96	0.00	0.00	11,476,992.00	143,582,208.00	143,582,208.00
Miscellaneous Funds	8080-8099	(5,142,067.00)	(2,641,747.00)	(2,641,747.00)	(2,641,747.00)	(661,934.00)		(35,293,429.00)	(35,293,429.00)
Federal Revenue	8100-8299	5,123,053.00	1,173,154.84	2,301,352.63	3,639,142.40	26,457,417.28	0.00	54,283,478.31	54,283,478.31
Other State Revenue	8300-8599	4,364,748.27	5,608,273.00	10,126,874.00	3,315,552.00	25,228,928.73		71,402,957.14	71,402,957.14
Other Local Revenue	8600-8799	226,665.58	20,350,554.22	6,001,585.00	6,945,070.18	944,376.95	0.00	79,328,913.06	79,328,913.06
Interfund Transfers In	8910-8929				0.00			264,067.00	264,067.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		37,685,477.71	76,920,549.53	47,684,165.49	11,258,017.58	80,720,826.06	11,476,992.00	590,486,509.51	590,486,509.51
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	19,141,806.35	19,468,990.34	21,670,599.29	8,020,569.56	1,967,460.51	0.00	210,424,111.46	210,424,111.46
Classified Salaries	2000-2999	8,176,171.31	8,016,634.85	8,592,753.23	8,625,572.27	748,166.30		94,858,314.22	94,858,314.22
Employee Benefits	3000-3999	13,204,377.57	13,099,377.27	15,912,840.09	12,043,340.28	14,514,358.93		162,749,654.75	162,749,654.75
Books and Supplies	4000-4999	831,727.47	1,015,758.77	3,901,187.00	2,205,783.00	4,566,606.73		20,112,626.35	20,112,626.35
Services	5000-5999	7,793,984.55	7,578,210.68	8,765,471.00	8,293,329.82	18,192,754.20		98,271,139.44	98,271,139.44
Capital Outlay	6000-6599	149,486.13	154,831.06	104,464.82	278,229.25	204,764.03	0.00	1,107,764.80	1,107,764.80
Other Outgo	7000-7499	(21,666.41)	162,934.10	554,551.00	1,663,653.00	4,812,613.57	0.00	11,364,388.28	11,364,388.28
Interfund Transfers Out	7600-7629				886,044.00			886,044.00	886,044.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		49,275,886.97	49,496,737.07	59,501,866.43	42,016,521.18	45,006,724.27	0.00	599,774,043.30	599,774,043.30
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,000,000.00						1,370.08	
Accounts Receivable	9200-9299		2,997.68					25,801,352.80	
Due From Other Funds	9310	(2,000,000.00)						(6,322,856.92)	
Stores	9320							0.00	
Prepaid Expenditures	9330							139,028.83	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	2,997.68	0.00	0.00	0.00	0.00	19,618,894.79	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	98,186.33	426,582.24	(216.38)				21,466,458.35	
Due To Other Funds	9610							1,215,641.60	
Current Loans	9640		30,000,000.00					0.00	
Unearned Revenues	9650							2,464,641.23	
Deferred Inflows of Resources	9690							(3,485,097.10)	
SUBTOTAL		98,186.33	30,426,582.24	(216.38)	0.00	0.00	0.00	21,661,644.08	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	24,560.01	(24,560.01)				0.00	
TOTAL BALANCE SHEET ITEMS		(98,186.33)	(30,399,024.55)	(24,343.63)	0.00	0.00	0.00	(2,042,749.29)	
E. NET INCREASE/DECREASE (B - C + D)									
		(11,688,595.59)	(2,975,212.09)	(11,842,044.57)	(30,758,503.60)	35,714,101.79	11,476,992.00	(11,330,283.08)	(9,287,533.79)
F. ENDING CASH (A + E)									
		56,593,693.58	53,618,481.49	41,776,436.92	11,017,933.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								58,209,027.11	

**FORM MYPI
MULTIYEAR
PROJECTIONS
WORKSHEET**

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	381,973,989.00	-8.18%	350,745,989.00	-0.58%	348,718,447.00
2. Federal Revenues	8100-8299	0.00	0.00%	14,500,000.00	-100.00%	
3. Other State Revenues	8300-8599	10,284,536.80	-39.18%	6,254,612.00	0.00%	6,254,612.00
4. Other Local Revenues	8600-8799	7,128,985.09	0.00%	7,128,985.00	0.00%	7,128,985.00
5. Other Financing Sources						
a. Transfers In	8900-8929	264,067.00	0.00%	264,067.00	0.00%	264,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(71,215,525.93)	4.66%	(74,534,723.00)	4.68%	(78,019,879.00)
6. Total (Sum lines A1 thru A5c)		328,436,051.96	-7.33%	304,358,930.00	-6.58%	284,346,232.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				140,141,580.92		141,630,423.92
b. Step & Column Adjustment				1,821,841.00		1,841,196.00
c. Cost-of-Living Adjustment				3,662,977.00		5,667,839.00
d. Other Adjustments				(3,995,975.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	140,141,580.92	1.06%	141,630,423.92	5.30%	149,139,458.92
2. Classified Salaries						
a. Base Salaries				53,729,970.26		54,240,393.26
b. Step & Column Adjustment				698,490.00		705,125.00
c. Cost-of-Living Adjustment				576,605.00		
d. Other Adjustments				(764,672.00)		(207,798.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,729,970.26	0.95%	54,240,393.26	0.92%	54,737,720.26
3. Employee Benefits	3000-3999	90,316,862.34	1.92%	92,049,205.00	3.94%	95,676,383.00
4. Books and Supplies	4000-4999	10,448,219.28	0.53%	10,504,110.00	1.73%	10,685,831.00
5. Services and Other Operating Expenditures	5000-5999	38,249,404.89	0.61%	38,482,107.00	1.73%	39,147,848.00
6. Capital Outlay	6000-6999	214,088.56	0.00%	214,089.00	0.00%	214,089.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,985,437.00	0.00%	5,985,437.00	0.00%	5,985,437.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,081,506.81)	0.00%	(3,081,507.00)	0.00%	(3,081,507.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		336,004,056.44	1.20%	340,024,258.18	3.67%	352,505,260.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,568,004.48)		(35,665,328.18)		(68,159,028.18)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,047,094.55		26,479,090.07		(9,186,238.11)
2. Ending Fund Balance (Sum lines C and D1)		26,479,090.07		(9,186,238.11)		(77,345,266.29)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,030,224.10		15,084,128.00		18,084,340.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,995,481.00		16,441,843.00		18,442,478.00
2. Unassigned/Unappropriated	9790	303,384.97	Negative; revise assignments	(40,862,209.11)	Negative; revise assignments	(114,022,084.29)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,479,090.07		(9,186,238.11)		(77,345,266.29)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,995,481.00		16,441,843.00		18,442,478.00
c. Unassigned/Unappropriated	9790	303,384.97		(40,862,209.11)		(114,022,084.29)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		12,298,865.97		(24,420,366.11)		(95,579,606.29)
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.						
Negotiated salary agreements and Board approved reductions						

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	3,233,105.00	0.00%	3,233,105.00	0.00%	3,233,105.00
2. Federal Revenues	8100-8299	54,283,478.31	-13.69%	46,849,741.00	0.00%	46,849,741.00
3. Other State Revenues	8300-8599	61,118,420.34	-4.37%	58,446,922.00	0.00%	58,446,922.00
4. Other Local Revenues	8600-8799	72,199,927.97	0.00%	72,199,928.00	0.00%	72,199,928.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	71,215,525.93	4.66%	74,534,723.00	4.68%	78,019,879.00
6. Total (Sum lines A1 thru A5c)		262,050,457.55	-2.59%	255,264,419.00	1.37%	258,749,575.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,282,530.54		70,771,272.54
b. Step & Column Adjustment				913,673.00		920,027.00
c. Cost-of-Living Adjustment				1,837,023.00		2,832,161.00
d. Other Adjustments				(2,261,954.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,282,530.54	0.70%	70,771,272.54	5.30%	74,523,460.54
2. Classified Salaries						
a. Base Salaries				41,128,343.96		41,182,019.96
b. Step & Column Adjustment				534,668.00		535,366.00
c. Cost-of-Living Adjustment				362,265.00		
d. Other Adjustments				(843,257.00)		(159,062.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,128,343.96	0.13%	41,182,019.96	0.91%	41,558,323.96
3. Employee Benefits	3000-3999	72,432,792.41	1.51%	73,529,132.00	3.25%	75,920,425.00
4. Books and Supplies	4000-4999	9,664,407.07	-57.00%	4,155,850.00	1.73%	4,227,746.00
5. Services and Other Operating Expenditures	5000-5999	60,021,734.55	-8.66%	54,825,393.00	1.73%	55,773,872.00
6. Capital Outlay	6000-6999	893,676.24	0.00%	893,676.00	0.00%	893,676.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,457,425.94	0.00%	6,457,426.00	0.00%	6,457,426.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,003,032.15	0.00%	2,003,032.00	0.00%	2,003,032.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	886,044.00	0.00%	886,044.00	0.00%	886,044.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		263,769,986.86	-3.44%	254,703,845.50	2.96%	262,244,005.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,719,529.31)		560,573.50		(3,494,430.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,683,995.11		38,964,465.80		39,525,039.30
2. Ending Fund Balance (Sum lines C and D1)		38,964,465.80		39,525,039.30		36,030,608.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	38,964,465.80		39,525,039.30		36,030,608.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		38,964,465.80		39,525,039.30		36,030,608.80
(Line D3f must agree with line D2)						

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.						
Negotiated agreements and Board approved reductions						

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	385,207,094.00	-8.11%	353,979,094.00	-0.57%	351,951,552.00
2. Federal Revenues	8100-8299	54,283,478.31	13.02%	61,349,741.00	-23.63%	46,849,741.00
3. Other State Revenues	8300-8599	71,402,957.14	-9.39%	64,701,534.00	0.00%	64,701,534.00
4. Other Local Revenues	8600-8799	79,328,913.06	0.00%	79,328,913.00	0.00%	79,328,913.00
5. Other Financing Sources						
a. Transfers In	8900-8929	264,067.00	0.00%	264,067.00	0.00%	264,067.00
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)		590,486,509.51	-5.23%	559,623,349.00	-2.95%	543,095,807.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				210,424,111.46		212,401,696.46
b. Step & Column Adjustment				2,735,514.00		2,761,223.00
c. Cost-of-Living Adjustment				5,500,000.00		8,500,000.00
d. Other Adjustments				(6,257,929.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	210,424,111.46	0.94%	212,401,696.46	5.30%	223,662,919.46
2. Classified Salaries						
a. Base Salaries				94,858,314.22		95,422,413.22
b. Step & Column Adjustment				1,233,158.00		1,240,491.00
c. Cost-of-Living Adjustment				938,870.00		0.00
d. Other Adjustments				(1,607,929.00)		(366,860.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	94,858,314.22	0.59%	95,422,413.22	0.92%	96,296,044.22
3. Employee Benefits	3000-3999	162,749,654.75	1.74%	165,578,337.00	3.63%	171,596,808.00
4. Books and Supplies	4000-4999	20,112,626.35	-27.11%	14,659,960.00	1.73%	14,913,577.00
5. Services and Other Operating Expenditures	5000-5999	98,271,139.44	-5.05%	93,307,500.00	1.73%	94,921,720.00
6. Capital Outlay	6000-6999	1,107,764.80	0.00%	1,107,765.00	0.00%	1,107,765.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,442,862.94	0.00%	12,442,863.00	0.00%	12,442,863.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,078,474.66)	0.00%	(1,078,475.00)	0.00%	(1,078,475.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	886,044.00	0.00%	886,044.00	0.00%	886,044.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		599,774,043.30	-0.84%	594,728,103.68	3.37%	614,749,265.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,287,533.79)		(35,104,754.68)		(71,653,458.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		74,731,089.66		65,443,555.87		30,338,801.19
2. Ending Fund Balance (Sum lines C and D1)		65,443,555.87		30,338,801.19		(41,314,657.49)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	38,964,465.80		39,525,039.30		36,030,608.80
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	14,030,224.10		15,084,128.00		18,084,340.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,995,481.00		16,441,843.00		18,442,478.00
2. Unassigned/Unappropriated	9790	303,384.97		(40,862,209.11)		(114,022,084.29)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		65,443,555.87		30,338,801.19		(41,314,657.49)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,995,481.00		16,441,843.00		18,442,478.00
c. Unassigned/Unappropriated	9790	303,384.97		(40,862,209.11)		(114,022,084.29)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,298,865.97		(24,420,366.11)		(95,579,606.29)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.05%		-4.11%		-15.55%
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))						
		33,897.23		33,716.57		33,516.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		599,774,043.30		594,728,103.68		614,749,265.68
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)		599,774,043.30		594,728,103.68		614,749,265.68
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,995,480.87		11,894,562.07		12,294,985.31
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,995,480.87		11,894,562.07		12,294,985.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

**FORM TRC
TECHNICAL REVIEW
CHECKS**

End of Year Projection
 2019-20 Projected Totals
 Technical Review Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7388-0-0000-0000-8590	7388	591,360.00
01-7388-0-0000-0000-979Z	7388	591,360.00
01-7388-0-0000-0000-9740	7388	591,360.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7388-0-0000-0000-8590	01	7388	591,360.00
01-7388-0-0000-0000-9740	01	7388	591,360.00
01-7388-0-0000-0000-979Z	01	7388	591,360.00

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7388-0-0000-0000-8590	7388	8590	591,360.00

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
13	0000	-2,402.99
Explanation:This will be corrected at year-end		
Total of negative resource balances for Fund 13		-2,402.99
25	0000	-254.76
Explanation:This will be corrected at year end		
Total of negative resource balances for Fund 25		-254.76

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6500	3501	-47,890.13
Explanation:Will be corrected by year-end			
01	9010	4300	-11,021,112.22
Explanation:Will be corrected by year-end			
11	0000	8699	-1,801.07
Explanation:This will be corrected at year-end			
12	0000	8699	-809.19
Explanation:This will be corrected at year-end			
13	0000	8699	-5,387.69
Explanation:This will be corrected at year end			
13	0000	9790	-2,402.99
Explanation:This will be correct at year-end			
21	0000	8699	-29,621.00
Explanation:This will be corrected at year-end			
25	0000	8699	-254.76
Explanation:This will be corrected at year-end			
25	0000	9790	-254.76
Explanation:This will be corrected at year-end			
35	0000	8699	-13,856.98
Explanation:This will be corrected at year-end			
67	0000	8699	-3,717.81

Explanation:This will be corrected at year-end

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
13	0000	-5,387.69
Explanation:This will be corrected at year-end		
21	0000	-29,621.00
Explanation:This will be corrected at year--end		
25	0000	-254.76
Explanation:This will be corrected at year-end		
35	0000	-13,856.98
Explanation:This will be corrected at year-end		
67	0000	-3,717.81
Explanation:This will be corrected at year end		

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form MYPI

Explanation:The district will correct at budget developement

Checks Completed.

End of Year Projection
 2019-20 Actuals to Date
 Technical Review Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7388-0-0000-0000-8590	7388	591,360.00
01-7388-0-0000-0000-979Z	7388	591,360.00
01-7388-0-0000-0000-9740	7388	591,360.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7388-0-0000-0000-8590	01	7388	591,360.00
01-7388-0-0000-0000-9740	01	7388	591,360.00
01-7388-0-0000-0000-979Z	01	7388	591,360.00

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7388-0-0000-0000-8590	7388	8590	591,360.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

THIRD INTERIM REPORT
2019-2020
FISCAL YEAR

POWERPOINT
PRESENTATION



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

FY19/20 Third Interim

May 27, 2020



Presented by Luz T. Cázares

www.ousd.org

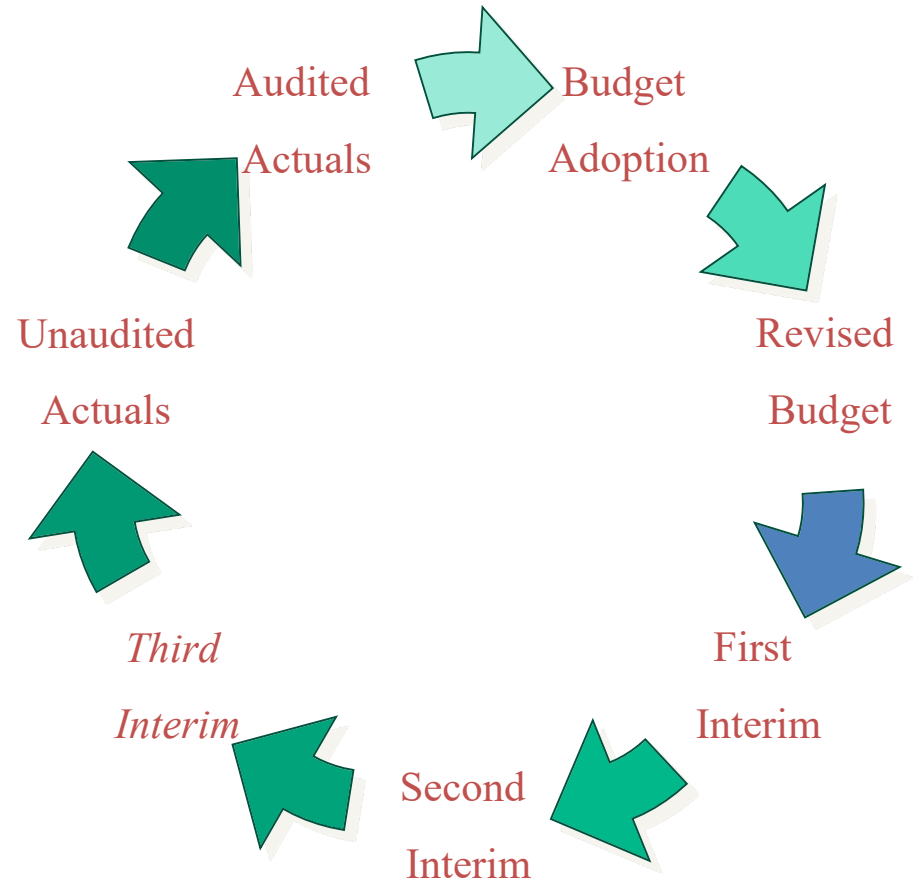


@OUSDnews

The Annual Budget Cycle

At each period, we:

- Update budget
- Certify our financial condition
- Present summary to Board of Education
- Submit copies to County Office of Education and State



Certification Status

At Interim Reporting Periods:

- ❑ Positive – District **will be able** to meet its financial obligations for the current and two subsequent years
- ✓ Qualified – District **may not be able** to meet its financial obligations for the current or two subsequent years
- ❑ Negative – District **will be unable** to meet its financial obligations for the current or subsequent year

Changes from Second Interim to Projected Year Totals

	Unrestricted	Restricted	Combined
Revenues			
Second Interim	401,350,690	186,334,584	587,685,274
LCFF	(1,331,333)	-	(1,331,333)
Revised State/Federal Awards	(1,200,000)	1,931,081	731,081
Revised Local Revenues	568,154	1,250,712	1,818,866
Special Education	-	220,655	220,655
New State and Local Grants	-	1,097,900	1,097,900
FY19/20 Projected Year Totals	399,387,511	190,834,932	590,222,443
Expenditures			
Second Interim	335,250,564	275,875,593	611,126,157
CSEA/BCTC	313,704	-	313,704
Textbooks and Computers	2,560,783		2,560,783
Transportation	(1,508,043)		(1,508,043)
Restricted Resources Realignment		(18,900,000)	(18,900,000)
Revised State/Federal Awards	-	1,931,081	1,931,081
Revised Local Revenues	-	1,250,712	1,250,712
Special Education	-	1,679,474	1,679,474
New State and Local Grants	-	1,097,900	1,097,900
Net Adjustments	(612,952)	(50,817)	(663,769)
FY19/20 Projected Year Totals	336,004,056	262,883,943	598,887,999

Changes from Second Interim to Projected Year Totals

	Unrestricted	Restricted	Combined
Other Sources/(Uses)			
Second Interim	(70,022,143)	68,919,532	(1,102,611)
Special Education	(1,458,819)	1,458,819	-
Cafeteria Special Revenue Fund	480,634	-	480,634
Net Adjustments	48,869	(48,869)	-
FY19/20 Projected Year Totals	(70,951,459)	70,329,482	(621,977)
Net Increase (Decrease in Fund Balance)	(7,568,004)	(1,719,529)	(9,287,533)
Beginning Fund Balance	30,561,997	40,683,992	71,245,989
Audit Adjustments	3,485,097	-	3,485,097
Ending Fund Balance	26,479,090	38,964,463	65,443,553

Components of Fund Balance

	Unrestricted	Restricted	Combined
Ending Fund Balance	26,479,090	38,964,463	65,443,553
Revolving Cash	150,000	-	150,000
Legally Restricted	-	38,964,463	38,964,463
Audit Adjustment - Health/Welfare	4,001,789	-	4,001,789
Early Childhood Education Rental	70,374	-	70,374
Stale Dated Checks	1,681,497	-	1,681,497
Charter Leases	2,283,187	-	2,283,187
1% Adtnl Reserve for Economic Uncertainties	5,993,378	-	5,993,378
2% Reserve for Economic Uncertainties	11,995,481	-	11,995,481
Unassigned	303,385	-	303,385

Multi-Year Projections

Major Assumptions

Categories	FY18/19	FY19/20	FY20/21	FY21/22
Enrollment and Average Daily Attendance				
Enrollment (CBEDS)	36,468	36,110	35,765	35,552
Average Daily Attendance (ADA)				
Projected	32,631	33,897	33,717	33,517
Funded	34,274	33,897	33,717	33,517
Underserved Pupil Percentage (UPP)				
Single Year	76.2%	75.8%	76.5%	76.2%
Three Year Average	76.8%	76.5%	76.2%	76.2%
Attendance Rate	89.5%	93.9%	94.3%	94.3%
Revenue				
Statutory COLA *	3.70%	3.26%	2.31%	2.48%
Deficit Factor	-	-	7.92%	7.92%
Funded COLA	3.70%	3.26%	0.00%	0.00%
Base Grant – K-3	7,459	7,702	7,092	7,092
Base Grant – 4-6	7,571	7,818	7,199	7,199
Base Grant – 7-8	7,796	8,050	7,412	7,412
Base Grant – 9-12	9,034	9,329	8,590	8,590
Federal COLA	0%	0%	0%	0%
Other State Funding	2.71%	3.26%	0.00%	0.00%

* FY18/19 Statutory COLA was 2.71% and was augmented by 0.99% for a total COLA of 3.7%

Multi-Year Projections

Major Assumptions

Categories	2018-2019	2019-2020	2020-2021	2021-2022
Expenditures				
Step and Column Salary Increase	5.5M	5.5M	5.5M	5.5M
Special Education Contribution	58.7M	66.4M	69.7M	73.2M
Growth in Special Education Contribution	2.6M	7.7M	3.3M	3.5M
Central Kitchen Contribution	1.2M	-	2.5M	1.5M
Inflationary Increase - CPI	3.62%	2.06%	0.62%	1.73%
Indirect Cost Rate	3.98%	3.25%	5.56%	5.56%
CalPERS Rate	18.062%	19.721%	20.700%	22.840%
CalSTRS Rate	16.28%	17.10%	16.15%	16.02%

As always, compensation increases are not included in our MYP until they have been approved by the Board.

As of Third Interim, our MYP includes Board approved compensation increases for OEA, SEIU, BCTC, and CSEA. Compensation increases for AFSCME, TEAMSTERS, and UAOS will be incorporated into our MYP upon Board approval.

Multi-Year Projections

Categories	FY2019	FY2020	FY2021	FY2022
REVENUES				
LCFF Sources	378,538,603	385,207,094	353,979,094	351,951,552
Federal Revenues	45,307,610	54,283,478	61,349,741	46,849,741
Other State Revenues	71,226,703	71,402,957	64,701,534	64,701,534
Other Local Revenues	90,844,010	79,328,913	79,328,913	79,328,913
Total Revenues	585,916,926	590,222,443	559,359,283	542,831,741
EXPENDITURES				
Salaries and Benefits	428,503,704	468,032,080	473,402,446	491,555,770
Books/Supplies & Outlay	26,186,358	21,220,391	15,767,725	16,021,342
Services & Operating Expenses	94,295,117	98,271,139	93,307,500	94,921,720
Other Outgo & Transfers	10,128,089	11,364,388	11,364,388	11,364,388
Total Expenditures	559,113,267	598,887,999	593,842,059	613,863,221
Other Sources/(Uses)	(5,540,736)	(621,977)	(621,977)	(621,977)
Net Inc/Dec in FB	21,262,923	(9,287,534)	(35,104,754)	(71,653,457)
BEGINNING BALANCE	56,587,855	71,245,993	65,443,556	30,338,803
Audit Adjustment	(6,604,785)	3,485,097	-	-
Other Adjustment	-	-	-	-
Adjusted Beginning Fund Balance	49,983,070	74,731,090	65,443,556	30,338,803
ENDING BALANCE	71,245,993	65,443,556	30,338,803	(41,314,655)

Components of Fund Balance

Categories	FY2019	FY2020	FY2021	FY2022
ENDING BALANCE	71,245,993	65,443,556	30,338,803	(41,314,655)
Cash/Stores/Prepaid	289,029	150,000	150,000	150,000
Legally Restricted	40,683,996	38,964,466	39,525,041	36,030,612
Assignments				
Health & Welfare	-	4,001,789	4,001,789	4,001,789
Charter Leases	2,283,187	2,283,187	2,283,187	2,283,187
Stale Dated Warrants	1,588,260	1,681,497	1,681,497	1,681,497
ECE Rental	32,254	70,374	70,374	70,374
Contribution - Central Kitchen	-	-	2,500,000	3,900,000
Other Assignments	1,028,379	-	-	-
Spending Reductions - FY21 - Approved	-	-	(20,171,065)	(40,342,130)
Spending Reductions - FY21 - Additional	-	-	(16,500,000)	(33,000,000)
Spending Reductions - FY22	-	-	-	(39,800,000)
Adtnl Reserve for Economic Uncertainties	5,650,465	5,993,377	4,547,281	6,147,493
Reserve for Economic Uncertainties	11,300,930	11,995,481	11,894,562	12,294,985
Unassigned	8,389,494	303,385	356,137	5,267,538

Coming Up

- Budget Act
- New Investments
 - Negotiations
 - Special Education
 - Central Kitchen
 - Deferred Maintenance
 - Asset Management
 - Next School Year
- Demographic Study



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