

Board Office Use: Legislative File Info.	
File ID Number	19-2344
Introduction Date	12/11/2019
Enactment Number	19-1761
Enactment Date	12/11/2019 er



# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Preston Thomas, Chief Systems & Services Officer  
Luz Cázares, Interim Chief Financial Officer-Consultant

**Board Meeting Date** December 11, 2019

**Subject** First Interim - Fiscal Year 2019-2020 as of October 31, 2019

**Action Requested** Approval by the Board of Education of Resolution No. 1920-0177 the First Interim Financial Report and authorization for submittal to the Alameda County Superintendent of Schools as "Qualified" certification based upon the Oakland Unified School District's Fiscal Year 2019-20 report.

**Background** The California Education Code Sections 42130, 43131 , (a)(1), and 43131,(a)(2), require school districts to prepare a financial and budgetary report for the period ending October 31st of each year. This report must certify whether or not the district is able to meet its financial obligation for the remainder of the fiscal year, and also to meet any multi-year commitments.

**Recommendation** Approval by the Board of Education of the First Interim Financial Report and authorization for submittal to the Alameda County Superintendent of Schools as "Qualified" certification based upon the Oakland Unified School District's Fiscal Year 2019-2020 report.

**Attachments**

- Form C1 - District Interim Certification
- Form TCI - Table of Contents
- AB 2756 Reporting Requirements
- Form 01 - General Fund Summary Revenues Expenditures and Changes in Fund Balance
- Form 11 - Adult Education Fund
- Form 12 - Child Development Fund
- Form 13 - Cafeteria Special Revenue Fund
- Form 14 - Deferred Maintenance Fund
- Form 21 - Building Fund
- Form 25 - Capital Facilities Fund
- Form 35 - County School Facilities Fund
- Form 40 - Special Reserve fund for Capital Outlay Projects
- Form 51 - Bond Interest and Redemption Fund
- Form 67 - Self-Insurance Fund Form
- A 1- Average Daily Attendance
- Form SIAI - Summary Of Interfund Activities
- Form Cash - Cash Flow Worksheet
- Form 01 CSI - Criteria and Standards



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

- Form MYP1 - Multiyear Projections
- Resolution No. 1920-0177

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

**Resolution No. 1920-0177**

**Approving District's First 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 approving the District's 2019-2020 First Interim Financial Report and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

**WHEREAS**, California Education Code Section 42130 & 42131 requires district's to submit to the County Superintendent of Schools a First 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 First Interim Financial Report for the Quarter ending October 31, 2019 for the Oakland Unified School District is due to the County Superintendent of Schools on December 17, 2019 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; and

**NOW, THEREFORE BE IT RESOLVED AND ORDERED** that the Board of Education hereby approves the District's First 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:**

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

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

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: Denilson Garbio (Student Director), Mica Smith-Dahl (Student Director)  
President Aimee Eng

**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 11<sup>th</sup> Day of December, 2019.

Resolution No. 1920-0177

Legislative File	
File ID Number:	19-2344
Introduction Date:	12/11/2019
Enactment Number:	19-1761
Enactment Date:	12/11/2019
By:	er

*Aimee Eng*

\_\_\_\_\_  
Aimee Eng, President, Board of Education

*Kyla Johnson Trammell*

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Kyla Johnson Trammell, Secretary,  
Board of Education



OAKLAND UNIFIED  
SCHOOL DISTRICT

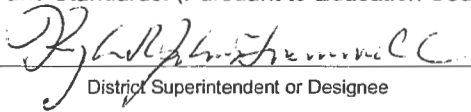
*Community Schools, Thriving Students*

**FIRST INTERIM  
2019-2020  
FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
DECEMBER 11, 2019**

**FORM C1**  
**DISTRICT INTERIM**  
**CERTIFICATION**

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

Signed:   
District Superintendent or Designee

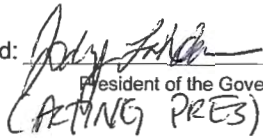
Date: 12-11-19

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2019

Signed:   
President of the Governing Board  
(ACTING PRES)

CERTIFICATION OF FINANCIAL CONDITION

       POSITIVE CERTIFICATION

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

  X   QUALIFIED CERTIFICATION

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

       NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Ryannhon Nguyen

Telephone: 510/434-4248

Title: Controller

E-mail: ryan.nguyen@ousd.org



**Criteria and Standards Review Summary**

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

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



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

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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

**FORM TCI**  
**TABLE OF CONTENTS**

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				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

**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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	384,635,660.00	384,635,660.00	77,678,745.88	384,699,620.00	63,960.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,214,662.00	12,244,587.00	0.00	11,764,770.00	(479,817.00)	-3.9%
4) Other Local Revenue		8600-8799	14,017,486.00	5,436,481.00	1,082,125.31	5,934,974.00	498,493.00	9.2%
5) TOTAL, REVENUES			406,867,808.00	402,316,728.00	78,760,871.19	402,399,364.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	140,514,625.00	140,882,068.00	45,287,208.64	138,557,242.00	2,324,826.00	1.7%
2) Classified Salaries		2000-2999	52,512,702.00	53,535,890.00	17,124,242.12	56,216,771.00	(2,680,881.00)	-5.0%
3) Employee Benefits		3000-3999	91,701,353.00	92,039,463.00	27,738,150.14	92,620,149.00	(580,686.00)	-0.6%
4) Books and Supplies		4000-4999	7,573,410.00	7,573,410.00	939,951.43	5,371,558.00	2,201,852.00	29.1%
5) Services and Other Operating Expenditures		5000-5999	35,847,854.00	34,980,096.00	7,957,397.36	43,042,337.00	(8,062,241.00)	-23.0%
6) Capital Outlay		6000-6999	120,974.00	120,974.00	5,572.15	104,482.00	16,492.00	13.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,985,437.00	5,985,437.00	2,183,840.70	5,985,437.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,047,079.00)	(3,047,079.00)	(82,121.47)	(3,128,900.00)	81,821.00	-2.7%
9) TOTAL, EXPENDITURES			331,209,276.00	332,070,259.00	101,154,241.07	338,769,076.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			75,658,532.00	70,246,469.00	(22,393,369.88)	63,630,288.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	564,067.00	564,067.00	264,067.00	564,067.00	0.00	0.0%
b) Transfers Out		7600-7629	1,790,000.00	1,790,000.00	0.00	480,634.00	1,309,366.00	73.1%
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)	(68,843,540.00)	0.00	(69,085,548.00)	(242,008.00)	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,138,771.00)	(70,069,473.00)	264,067.00	(69,002,115.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(480,239.00)	176,996.00	(22,129,302.88)	(5,371,827.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,561,997.45	30,561,997.00		30,561,997.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,561,997.45	30,561,997.00		30,561,997.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,561,997.45	30,561,997.00		30,561,997.00		
2) Ending Balance, June 30 (E + F1e)			30,081,758.45	30,738,993.00		25,190,170.00		
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			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	12,727,073.45	18,563,433.68		10,883,463.66		
Prop 39 Repairs	0000	9780		2,283,187.31				
Statedated warrants	0000	9780		1,588,259.88				
ECE Rental	0000	9780		32,253.88				
RRM Contribution	0000	9780		467,309.63				
RRM Contribution	0000	9780		170,828.17				
17-18 Audit Adj for Unduplicate Count	0000	9780		144,219.00				
Sp Ed Outstanding Accruals	0000	9780		246,021.81				
One Time Pre-school funds	0000	9780		4,029,925.00				
Contingency for Special Ed	0000	9780		1,000,000.00				
1.5% Additional Reserve for EU	0000	9780		8,601,429.00				
ECE rental	0000	9780				32,253.88		
17-18 Audit Adj for Unduplicated Cour	0000	9780				144,219.00		
Statedated warrants	0000	9780				1,588,259.88		
Prop 39 Repairs	0000	9780				2,283,187.31		
1% Additional Reserve for EU	0000	9780				6,085,543.59		
Chromebooks	0000	9780				750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,067,970.00	11,468,572.00		12,179,815.00		
Unassigned/Unappropriated Amount			136,715.00	556,987.32		1,976,891.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	227,701,680.00	227,701,680.00	63,115,390.00	223,616,345.00	(4,085,335.00)	-1.8%
Education Protection Account State Aid - Current Year		8012	51,825,011.00	51,825,011.00	14,263,438.00	55,539,558.00	3,714,547.00	7.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	646,053.00	646,053.00	0.00	646,053.00	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	2,036,054.00	5,335.04	2,036,054.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	72,068,070.00	72,068,070.00	5,143,183.96	72,567,198.00	499,128.00	0.7%
Unsecured Roll Taxes		8042	6,949,421.00	6,949,421.00	4,492,282.79	6,949,421.00	0.00	0.0%
Prior Years' Taxes		8043	(450,248.00)	(450,248.00)	17,817.96	(450,248.00)	0.00	0.0%
Supplemental Taxes		8044	1,394,993.00	1,394,993.00	859,908.13	1,394,993.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	43,824,783.00	43,824,783.00	0.00	43,824,783.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,544,966.00	17,544,966.00	0.00	17,544,966.00	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%
<b>Subtotal, LCFF Sources</b>			<b>423,540,783.00</b>	<b>423,540,783.00</b>	<b>87,897,355.88</b>	<b>423,669,123.00</b>	<b>128,340.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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)	(38,905,123.00)	(10,218,610.00)	(38,969,503.00)	(64,380.00)	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>384,635,660.00</b>	<b>384,635,660.00</b>	<b>77,678,745.88</b>	<b>384,699,620.00</b>	<b>63,960.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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, 5630							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,354,857.00	1,354,857.00	0.00	1,293,028.00	(61,829.00)	-4.6%
Lottery - Unrestricted and Instructional Materials		8560	5,145,805.00	5,145,805.00	0.00	5,241,817.00	96,012.00	1.9%
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	5,743,925.00	0.00	5,229,925.00	(514,000.00)	-8.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,214,662.00</b>	<b>12,244,587.00</b>	<b>0.00</b>	<b>11,764,770.00</b>	<b>(479,817.00)</b>	<b>-3.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	220,218.64	710,000.00	0.00	0.0%
Interest		8660	730,000.00	730,000.00	0.53	1,000,000.00	270,000.00	37.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,198,822.00	1,198,822.00	0.00	1,198,822.00	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	2,797,659.00	861,906.14	3,026,152.00	228,493.00	8.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,017,486.00</b>	<b>5,436,481.00</b>	<b>1,082,125.31</b>	<b>5,934,974.00</b>	<b>498,493.00</b>	<b>9.2%</b>
<b>TOTAL, REVENUES</b>			<b>406,867,808.00</b>	<b>402,316,728.00</b>	<b>78,760,871.19</b>	<b>402,399,364.00</b>	<b>82,636.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	113,153,104.00	113,153,104.00	36,936,912.69	111,697,599.00	1,455,505.00	1.3%
Certificated Pupil Support Salaries		1200	6,404,377.00	6,404,377.00	1,889,318.21	6,987,113.00	(582,736.00)	-9.1%
Certificated Supervisors' and Administrators' Salaries		1300	20,616,214.00	20,983,657.00	6,361,304.62	19,489,058.00	1,494,599.00	7.1%
Other Certificated Salaries		1900	340,930.00	340,930.00	99,673.12	383,472.00	(42,542.00)	-12.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>140,514,625.00</b>	<b>140,882,068.00</b>	<b>45,287,208.64</b>	<b>138,557,242.00</b>	<b>2,324,826.00</b>	<b>1.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	177,355.00	179,672.00	31,836.88	154,657.00	25,015.00	13.9%
Classified Support Salaries		2200	20,205,167.00	20,711,124.00	6,546,430.75	21,579,962.00	(868,838.00)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	18,947,205.00	19,475,372.00	5,934,358.02	19,363,692.00	111,680.00	0.6%
Clerical, Technical and Office Salaries		2400	12,058,618.00	12,045,365.00	4,326,263.48	13,685,521.00	(1,640,156.00)	-13.6%
Other Classified Salaries		2900	1,124,357.00	1,124,357.00	285,352.99	1,432,939.00	(308,582.00)	-27.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>52,512,702.00</b>	<b>53,535,890.00</b>	<b>17,124,242.12</b>	<b>56,216,771.00</b>	<b>(2,680,881.00)</b>	<b>-5.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,531,219.00	26,407,341.00	6,613,262.28	23,490,739.00	2,916,602.00	11.0%
PERS		3201-3202	10,347,856.00	9,684,270.00	2,931,070.87	10,463,831.00	(779,561.00)	-8.0%
OASDI/Medicare/Alternative		3301-3302	6,209,410.00	6,293,014.00	2,001,503.30	6,497,455.00	(204,441.00)	-3.2%
Health and Welfare Benefits		3401-3402	35,973,780.00	35,973,780.00	11,553,333.18	38,424,022.00	(2,450,242.00)	-6.8%
Unemployment Insurance		3501-3502	97,202.00	97,897.00	37,658.99	97,579.00	318.00	0.3%
Workers' Compensation		3601-3602	11,622,678.00	11,706,116.00	3,739,291.23	11,692,419.00	13,697.00	0.1%
OPEB, Allocated		3701-3702	92,287.00	92,287.00	310,249.39	54,986.00	37,301.00	40.4%
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	1,784,758.00	551,780.90	1,899,118.00	(114,360.00)	-6.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>91,701,353.00</b>	<b>92,039,463.00</b>	<b>27,738,150.14</b>	<b>92,620,149.00</b>	<b>(580,686.00)</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,394.00	6,394.00	0.00	2,183.00	4,211.00	65.9%
Books and Other Reference Materials		4200	362,237.00	362,237.00	138,136.48	460,535.00	(98,298.00)	-27.1%
Materials and Supplies		4300	6,641,570.00	6,641,570.00	734,874.71	4,200,776.00	2,440,794.00	36.8%
Noncapitalized Equipment		4400	563,209.00	563,209.00	66,940.24	708,064.00	(144,855.00)	-25.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,573,410.00</b>	<b>7,573,410.00</b>	<b>939,951.43</b>	<b>5,371,558.00</b>	<b>2,201,852.00</b>	<b>29.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	345,178.00	345,178.00	92,890.72	410,913.00	(65,735.00)	-19.0%
Dues and Memberships		5300	425,907.00	425,907.00	150,127.81	402,023.00	23,884.00	5.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,435,058.00	8,435,058.00	2,750,781.32	10,053,092.00	(1,618,034.00)	-19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	785,787.00	785,787.00	137,864.05	860,581.00	(74,794.00)	-9.5%
Transfers of Direct Costs		5710	(2,046,556.00)	(2,046,556.00)	(341,975.24)	(2,129,542.00)	82,986.00	-4.1%
Transfers of Direct Costs - Interfund		5750	(978,265.00)	(1,218,265.00)	(887,297.85)	(1,056,537.00)	(161,728.00)	13.3%
Professional/Consulting Services and Operating Expenditures		5800	26,337,669.00	25,709,911.00	5,493,796.21	32,026,774.00	(6,316,863.00)	-24.6%
Communications		5900	2,543,076.00	2,543,076.00	561,210.34	2,475,033.00	68,043.00	2.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,847,854.00</b>	<b>34,980,096.00</b>	<b>7,957,397.36</b>	<b>43,042,337.00</b>	<b>(8,062,241.00)</b>	<b>-23.0%</b>

2019-20 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,879.00	15,879.00	0.00	15,879.00	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	105,095.00	105,095.00	5,572.15	88,603.00	16,492.00	15.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>120,974.00</b>	<b>120,974.00</b>	<b>5,572.15</b>	<b>104,482.00</b>	<b>16,492.00</b>	<b>13.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	2,183,840.70	5,477,482.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,985,437.00</b>	<b>5,985,437.00</b>	<b>2,183,840.70</b>	<b>5,985,437.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,890,819.00)	(1,890,819.00)	(63,518.62)	(2,050,426.00)	159,607.00	-8.4%
Transfers of Indirect Costs - Interfund		7350	(1,156,260.00)	(1,156,260.00)	(18,602.85)	(1,078,474.00)	(77,786.00)	6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,047,079.00)</b>	<b>(3,047,079.00)</b>	<b>(82,121.47)</b>	<b>(3,128,900.00)</b>	<b>81,821.00</b>	<b>-2.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>331,209,276.00</b>	<b>332,070,259.00</b>	<b>101,154,241.07</b>	<b>338,769,076.00</b>	<b>(6,698,817.00)</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	564,067.00	564,067.00	264,067.00	564,067.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>564,067.00</b>	<b>564,067.00</b>	<b>264,067.00</b>	<b>564,067.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,790,000.00	1,790,000.00	0.00	480,634.00	1,309,366.00	73.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,790,000.00</b>	<b>1,790,000.00</b>	<b>0.00</b>	<b>480,634.00</b>	<b>1,309,366.00</b>	<b>73.1%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(79,735,254.00)	(73,665,956.00)	0.00	(73,907,964.00)	(242,008.00)	0.3%
Contributions from Restricted Revenues		8990	4,822,416.00	4,822,416.00	0.00	4,822,416.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(74,912,838.00)</b>	<b>(68,843,540.00)</b>	<b>0.00</b>	<b>(69,085,548.00)</b>	<b>(242,008.00)</b>	<b>0.4%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(76,138,771.00)</b>	<b>(70,069,473.00)</b>	<b>264,067.00</b>	<b>(69,002,115.00)</b>	<b>1,067,358.00</b>	<b>-1.5%</b>

2019-20 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,233,105.00	3,233,105.00	0.00	3,233,105.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,815,057.00	42,815,057.00	4,707,261.63	53,026,631.00	10,211,574.00	23.9%
3) Other State Revenue		8300-8599	50,238,870.00	50,238,870.00	9,669,032.74	58,829,092.00	8,590,222.00	17.1%
4) Other Local Revenue		8600-8799	64,478,710.00	72,453,105.00	5,714,612.31	66,536,223.00	(5,916,882.00)	-8.2%
5) TOTAL, REVENUES			160,765,742.00	168,740,137.00	20,090,906.68	181,625,051.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	64,487,961.00	64,746,913.00	18,799,267.93	68,236,023.00	(3,489,110.00)	-5.4%
2) Classified Salaries		2000-2999	34,894,780.00	37,150,416.00	11,364,517.92	41,466,503.00	(4,316,087.00)	-11.6%
3) Employee Benefits		3000-3999	64,338,441.00	65,938,948.00	14,669,116.29	72,836,457.00	(6,897,509.00)	-10.5%
4) Books and Supplies		4000-4999	24,728,668.00	24,728,668.00	3,070,458.57	29,110,004.00	(4,381,336.00)	-17.7%
5) Services and Other Operating Expenditures		5000-5999	39,324,042.00	37,958,202.00	6,422,313.25	48,137,635.00	(10,179,433.00)	-26.8%
6) Capital Outlay		6000-6999	6,500.00	6,500.00	44,473.86	560,521.00	(554,021.00)	-8523.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,261,844.00	6,261,844.00	0.00	6,457,426.00	(195,582.00)	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,890,819.00	1,890,819.00	63,518.62	2,050,426.00	(159,607.00)	-8.4%
9) TOTAL, EXPENDITURES			235,933,055.00	238,682,310.00	54,433,666.44	268,854,995.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(75,167,313.00)	(69,942,173.00)	(34,342,759.76)	(87,229,944.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	68,843,540.00	0.00	69,085,548.00	242,008.00	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,912,838.00	67,957,496.00	0.00	68,199,504.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(254,475.00)	(1,984,677.00)	(34,342,759.76)	(19,030,440.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,683,995.11	40,683,995.00		40,683,992.00	(3.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,683,995.11	40,683,995.00		40,683,992.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,683,995.11	40,683,995.00		40,683,992.00		
2) Ending Balance, June 30 (E + F1e)			40,429,520.11	38,699,318.00		21,653,552.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			40,429,520.11	38,699,318.00		21,653,552.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,233,105.00	3,233,105.00	0.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>3,233,105.00</b>	<b>3,233,105.00</b>	<b>0.00</b>	<b>3,233,105.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,621,487.00	8,621,487.00	0.00	8,621,487.00	0.00	0.0%
Special Education Discretionary Grants		8182	896,393.00	896,393.00	0.00	864,978.00	(31,415.00)	-3.5%
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	15,509,048.00	2,160,937.53	20,646,938.00	5,137,890.00	33.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,762,361.00	1,762,361.00	628,542.00	2,571,579.00	809,218.00	45.9%

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)
Title III, Part A, Immigrant Student Program	4201	8290	245,938.00	245,938.00	74,251.00	307,623.00	61,685.00	25.1%
Title III, Part A, English Learner Program	4203	8290	1,095,146.00	1,095,146.00	32,580.00	1,649,170.00	554,024.00	50.6%
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	12,594,663.00	1,562,129.76	15,232,222.00	2,637,559.00	20.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	451,190.00	451,190.00	New
All Other Federal Revenue	All Other	8290	2,090,021.00	2,090,021.00	248,821.34	2,681,444.00	591,423.00	28.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,815,057.00</b>	<b>42,815,057.00</b>	<b>4,707,261.63</b>	<b>53,026,831.00</b>	<b>10,211,574.00</b>	<b>23.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	20,195,038.00	20,195,038.00	5,759,628.00	20,570,102.00	375,064.00	1.9%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,400,000.00	1,400,000.00	212,050.90	1,835,630.00	435,630.00	31.1%
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	7,951,251.00	0.00	8,752,423.00	801,172.00	10.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	1,161,118.59	1,172,847.00	1,172,847.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,676.00	296,676.00	0.00	546,676.00	250,000.00	84.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	26,250.00	35,000.00	35,000.00	New
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	20,395,905.00	2,509,985.25	25,916,414.00	5,520,509.00	27.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>50,238,870.00</b>	<b>50,238,870.00</b>	<b>9,669,032.74</b>	<b>58,829,092.00</b>	<b>8,590,222.00</b>	<b>17.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	43,691,389.00	43,691,389.00	2,110,323.01	44,204,430.00	513,041.00	1.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	7,974,395.00	0.00	8,860,439.00	886,044.00	11.1%
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	20,000.00	28,373.05	28,054.00	8,054.00	40.3%
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	20,767,321.00	3,575,916.25	13,443,300.00	(7,324,021.00)	-35.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>64,478,710.00</b>	<b>72,453,105.00</b>	<b>5,714,612.31</b>	<b>66,536,223.00</b>	<b>(5,916,882.00)</b>	<b>-8.2%</b>
<b>TOTAL, REVENUES</b>			<b>160,765,742.00</b>	<b>168,740,137.00</b>	<b>20,090,906.68</b>	<b>181,625,051.00</b>	<b>12,884,914.00</b>	<b>7.6%</b>

2019-20 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	56,164,255.00	56,388,976.00	16,536,340.85	59,532,618.00	(3,143,642.00)	-5.6%
Certificated Pupil Support Salaries		1200	6,864,347.00	6,864,347.00	1,659,354.40	6,849,039.00	15,308.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,228,388.00	1,262,619.00	559,468.22	1,694,958.00	(432,339.00)	-34.2%
Other Certificated Salaries		1900	230,971.00	230,971.00	44,104.46	159,408.00	71,563.00	31.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>64,487,961.00</b>	<b>64,746,913.00</b>	<b>18,799,267.93</b>	<b>68,236,023.00</b>	<b>(3,489,110.00)</b>	<b>-5.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,001,629.00	14,656,363.00	3,881,740.61	15,714,029.00	(1,057,666.00)	-7.2%
Classified Support Salaries		2200	10,293,473.00	10,293,473.00	3,330,328.66	11,579,769.00	(1,286,296.00)	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	8,648,603.00	10,249,505.00	3,268,147.83	10,793,639.00	(544,134.00)	-5.3%
Clerical, Technical and Office Salaries		2400	1,646,576.00	1,646,576.00	787,811.49	2,904,354.00	(1,257,778.00)	-76.4%
Other Classified Salaries		2900	304,499.00	304,499.00	96,689.33	474,712.00	(170,213.00)	-55.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>34,894,780.00</b>	<b>37,150,416.00</b>	<b>11,364,517.92</b>	<b>41,466,503.00</b>	<b>(4,316,087.00)</b>	<b>-11.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,412,460.00	25,096,356.00	3,065,527.76	29,319,294.00	(4,222,938.00)	-16.8%
PERS		3201-3202	7,181,079.00	7,633,134.00	2,068,314.20	8,049,997.00	(416,863.00)	-5.5%
OASDI/Medicare/Alternative		3301-3302	3,824,103.00	4,000,414.00	1,130,120.78	4,330,181.00	(329,767.00)	-8.2%
Health and Welfare Benefits		3401-3402	21,334,369.00	21,463,518.00	6,130,312.65	23,121,923.00	(1,658,405.00)	-7.7%
Unemployment Insurance		3501-3502	51,745.00	53,001.00	15,067.76	58,255.00	(5,254.00)	-9.9%
Workers' Compensation		3601-3602	6,007,541.00	6,158,416.00	1,808,285.83	6,486,119.00	(327,703.00)	-5.3%
OPEB, Allocated		3701-3702	181,655.00	181,655.00	7,610.57	224,491.00	(42,836.00)	-23.6%
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	1,352,454.00	443,876.74	1,246,197.00	106,257.00	7.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>64,338,441.00</b>	<b>65,938,948.00</b>	<b>14,669,116.29</b>	<b>72,836,457.00</b>	<b>(6,897,509.00)</b>	<b>-10.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,418,000.00	1,418,000.00	2,186,259.84	3,268,445.00	(1,850,445.00)	-130.5%
Books and Other Reference Materials		4200	440,276.00	440,276.00	233,704.48	617,552.00	(177,276.00)	-40.3%
Materials and Supplies		4300	22,125,303.00	22,125,303.00	577,981.89	23,955,230.00	(1,829,927.00)	-8.3%
Noncapitalized Equipment		4400	745,089.00	745,089.00	72,512.36	1,268,777.00	(523,688.00)	-70.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>24,728,668.00</b>	<b>24,728,668.00</b>	<b>3,070,458.57</b>	<b>29,110,004.00</b>	<b>(4,381,336.00)</b>	<b>-17.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	318,577.13	318,578.00	(318,578.00)	New
Travel and Conferences		5200	698,206.00	698,206.00	142,024.95	1,203,364.00	(505,158.00)	-72.4%
Dues and Memberships		5300	36,900.00	36,900.00	11,280.00	39,050.00	(2,150.00)	-5.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	100,000.00	22,881.11	83,854.00	16,146.00	16.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,119,131.00	2,119,131.00	1,222,665.71	3,279,827.00	(1,160,696.00)	-54.8%
Transfers of Direct Costs		5710	2,046,556.00	2,046,556.00	341,975.24	2,129,542.00	(82,986.00)	-4.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(815.14)	(6,388.00)	6,388.00	New
Professional/Consulting Services and Operating Expenditures		5800	34,296,749.00	32,930,909.00	4,361,291.24	41,072,334.00	(8,141,425.00)	-24.7%
Communications		5900	26,500.00	26,500.00	2,433.01	17,474.00	9,026.00	34.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>39,324,042.00</b>	<b>37,958,202.00</b>	<b>6,422,313.25</b>	<b>48,137,635.00</b>	<b>(10,179,433.00)</b>	<b>-26.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,500.00	6,500.00	44,473.86	560,521.00	(554,021.00)	-8523.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,500.00</b>	<b>6,500.00</b>	<b>44,473.86</b>	<b>560,521.00</b>	<b>(554,021.00)</b>	<b>-8523.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other	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	6,261,844.00	0.00	6,457,426.00	(195,582.00)	-3.1%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,261,844.00</b>	<b>6,261,844.00</b>	<b>0.00</b>	<b>6,457,426.00</b>	<b>(195,582.00)</b>	<b>-3.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,890,819.00	1,890,819.00	63,518.62	2,050,426.00	(159,607.00)	-8.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,890,819.00</b>	<b>1,890,819.00</b>	<b>63,518.62</b>	<b>2,050,426.00</b>	<b>(159,607.00)</b>	<b>-8.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>235,933,055.00</b>	<b>238,682,310.00</b>	<b>54,433,666.44</b>	<b>268,854,995.00</b>	<b>(30,172,685.00)</b>	<b>-12.6%</b>

2019-20 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	886,044.00	0.00	886,044.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>886,044.00</b>	<b>0.00</b>	<b>886,044.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	79,735,254.00	73,665,956.00	0.00	73,907,964.00	242,008.00	0.3%
Contributions from Restricted Revenues		8990	(4,822,416.00)	(4,822,416.00)	0.00	(4,822,416.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>74,912,838.00</b>	<b>68,843,540.00</b>	<b>0.00</b>	<b>69,085,548.00</b>	<b>242,008.00</b>	<b>0.4%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>74,912,838.00</b>	<b>67,957,496.00</b>	<b>0.00</b>	<b>68,199,504.00</b>	<b>(242,008.00)</b>	<b>0.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	387,868,765.00	387,868,765.00	77,678,745.88	387,932,725.00	63,960.00	0.0%
2) Federal Revenue		8100-8299	42,815,057.00	42,815,057.00	4,707,261.63	53,026,631.00	10,211,574.00	23.9%
3) Other State Revenue		8300-8599	58,453,532.00	62,483,457.00	9,669,032.74	70,593,862.00	8,110,405.00	13.0%
4) Other Local Revenue		8600-8799	78,496,196.00	77,889,586.00	6,796,737.62	72,471,197.00	(5,418,389.00)	-7.0%
5) TOTAL, REVENUES			567,633,550.00	571,056,865.00	98,851,777.87	584,024,415.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	205,002,586.00	205,628,981.00	64,086,476.57	206,793,265.00	(1,164,284.00)	-0.6%
2) Classified Salaries		2000-2999	87,407,482.00	90,686,306.00	28,488,760.04	97,683,274.00	(6,996,968.00)	-7.7%
3) Employee Benefits		3000-3999	156,039,794.00	157,978,411.00	42,407,266.43	165,456,606.00	(7,478,195.00)	-4.7%
4) Books and Supplies		4000-4999	32,302,078.00	32,302,078.00	4,010,410.00	34,481,562.00	(2,179,484.00)	-6.7%
5) Services and Other Operating Expenditures		5000-5999	75,171,896.00	72,938,298.00	14,379,710.61	91,179,972.00	(18,241,674.00)	-25.0%
6) Capital Outlay		6000-6999	127,474.00	127,474.00	50,046.01	665,003.00	(537,529.00)	-421.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,247,281.00	12,247,281.00	2,183,840.70	12,442,863.00	(195,582.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,156,260.00)	(1,156,260.00)	(18,602.85)	(1,078,474.00)	(77,786.00)	6.7%
9) TOTAL, EXPENDITURES			567,142,331.00	570,752,569.00	155,587,907.51	607,624,071.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			491,219.00	304,296.00	(56,736,129.64)	(23,599,656.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	564,067.00	564,067.00	264,067.00	564,067.00	0.00	0.0%
b) Transfers Out		7600-7629	1,790,000.00	2,676,044.00	0.00	1,366,678.00	1,309,366.00	48.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,225,933.00)	(2,111,977.00)	264,067.00	(802,611.00)		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(734,714.00)	(1,807,681.00)	(56,472,062.64)	(24,402,267.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,245,992.56	71,245,992.00		71,245,989.00	(3.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,245,992.56	71,245,992.00		71,245,989.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,245,992.56	71,245,992.00		71,245,989.00		
2) Ending Balance, June 30 (E + F1e)			70,511,278.56	69,438,311.00		46,843,722.00		
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			40,429,520.11	38,699,318.00		21,653,552.00		
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	12,727,073.45	18,563,433.68		10,883,463.66		
Prop 39 Repairs	0000	9780		2,283,187.31				
Staledated warrants	0000	9780		1,588,259.88				
ECE Rental	0000	9780		32,253.88				
RRM Contribution	0000	9780		467,309.63				
RRM Contribution	0000	9780		170,828.17				
17-18 Audit Adj for Unduplicate Count	0000	9780		144,219.00				
Sp Ed Outstanding Accruals	0000	9780		246,021.81				
One Time Pre-school funds	0000	9780		4,029,925.00				
Contingency for Special Ed	0000	9780		1,000,000.00				
1.5% Additional Reserve for EU	0000	9780		8,601,429.00				
ECE rental	0000	9780				32,253.88		
17-18 Audit Adj for Unduplicated Coun	0000	9780				144,219.00		
Staledated warrants	0000	9780				1,588,259.88		
Prop 39 Repairs	0000	9780				2,283,187.31		
1% Additional Reserve for EU	0000	9780				6,085,543.59		
Chromebooks	0000	9780				750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,067,970.00	11,468,572.00		12,179,815.00		
Unassigned/Unappropriated Amount		9790	136,715.00	556,987.32		1,976,891.34		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	227,701,680.00	227,701,680.00	63,115,390.00	223,616,345.00	(4,085,335.00)	-1.8%
Education Protection Account State Aid - Current Year		8012	51,825,011.00	51,825,011.00	14,263,438.00	55,539,558.00	3,714,547.00	7.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	646,053.00	646,053.00	0.00	646,053.00	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	2,036,054.00	5,335.04	2,036,054.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	72,068,070.00	72,068,070.00	5,143,183.96	72,567,198.00	499,128.00	0.7%
Unsecured Roll Taxes		8042	6,949,421.00	6,949,421.00	4,492,282.79	6,949,421.00	0.00	0.0%
Prior Years' Taxes		8043	(450,248.00)	(450,248.00)	17,817.96	(450,248.00)	0.00	0.0%
Supplemental Taxes		8044	1,394,993.00	1,394,993.00	859,908.13	1,394,993.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	43,824,783.00	43,824,783.00	0.00	43,824,783.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,544,966.00	17,544,966.00	0.00	17,544,966.00	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%
<b>Subtotal, LCFF Sources</b>			<b>423,540,783.00</b>	<b>423,540,783.00</b>	<b>87,897,355.88</b>	<b>423,669,123.00</b>	<b>128,340.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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)	(38,905,123.00)	(10,218,610.00)	(38,969,503.00)	(64,380.00)	0.2%
Property Taxes Transfers		8097	3,233,105.00	3,233,105.00	0.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>387,868,765.00</b>	<b>387,868,765.00</b>	<b>77,678,745.88</b>	<b>387,932,725.00</b>	<b>63,960.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,621,487.00	8,621,487.00	0.00	8,621,487.00	0.00	0.0%
Special Education Discretionary Grants		8182	896,393.00	896,393.00	0.00	864,978.00	(31,415.00)	-3.5%
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	15,509,048.00	2,160,937.53	20,646,938.00	5,137,890.00	33.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,762,361.00	1,762,361.00	628,542.00	2,571,579.00	809,218.00	45.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	245,938.00	245,938.00	74,251.00	307,623.00	61,685.00	25.1%
Title III, Part A, English Learner Program	4203	8290	1,095,146.00	1,095,146.00	32,580.00	1,649,170.00	554,024.00	50.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630							
Other NCLB / Every Student Succeeds Act		8290	12,594,663.00	12,594,663.00	1,562,129.76	15,232,222.00	2,637,559.00	20.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	451,190.00	451,190.00	New
All Other Federal Revenue	All Other	8290	2,090,021.00	2,090,021.00	248,821.34	2,681,444.00	591,423.00	28.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,815,057.00</b>	<b>42,815,057.00</b>	<b>4,707,261.63</b>	<b>53,026,631.00</b>	<b>10,211,574.00</b>	<b>23.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	20,195,038.00	20,195,038.00	5,759,628.00	20,570,102.00	375,064.00	1.9%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,354,857.00	1,354,857.00	0.00	1,293,028.00	(61,829.00)	-4.6%
Lottery - Unrestricted and Instructional Material		8560	6,545,805.00	6,545,805.00	212,050.90	7,077,447.00	531,642.00	8.1%
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	7,951,251.00	0.00	8,752,423.00	801,172.00	10.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	1,161,118.59	1,172,847.00	1,172,847.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,676.00	296,676.00	0.00	546,676.00	250,000.00	84.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	26,250.00	35,000.00	35,000.00	New
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	26,139,830.00	2,509,985.25	31,146,339.00	5,006,509.00	19.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,453,532.00</b>	<b>62,483,457.00</b>	<b>9,669,032.74</b>	<b>70,593,862.00</b>	<b>8,110,405.00</b>	<b>13.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	43,691,389.00	43,691,389.00	2,110,323.01	44,204,430.00	513,041.00	1.2%
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	7,974,395.00	0.00	8,860,439.00	886,044.00	11.1%
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	220,218.64	710,000.00	0.00	0.0%
Interest		8660	730,000.00	730,000.00	0.53	1,000,000.00	270,000.00	37.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,198,822.00	1,198,822.00	0.00	1,198,822.00	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	20,000.00	28,373.05	28,054.00	8,054.00	40.3%
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	23,564,980.00	4,437,822.39	16,469,452.00	(7,095,528.00)	-30.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>78,496,196.00</b>	<b>77,889,586.00</b>	<b>6,796,737.62</b>	<b>72,471,197.00</b>	<b>(5,418,389.00)</b>	<b>-7.0%</b>
<b>TOTAL, REVENUES</b>			<b>567,633,550.00</b>	<b>571,056,865.00</b>	<b>98,851,777.87</b>	<b>584,024,415.00</b>	<b>12,967,550.00</b>	<b>2.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	169,317,359.00	169,542,080.00	53,473,253.54	171,230,217.00	(1,688,137.00)	-1.0%
Certificated Pupil Support Salaries		1200	13,268,724.00	13,268,724.00	3,548,672.61	13,836,152.00	(567,428.00)	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	21,844,602.00	22,246,276.00	6,920,772.84	21,184,016.00	1,062,260.00	4.8%
Other Certificated Salaries		1900	571,901.00	571,901.00	143,777.58	542,880.00	29,021.00	5.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>205,002,586.00</b>	<b>205,628,981.00</b>	<b>64,086,476.57</b>	<b>206,793,265.00</b>	<b>(1,164,284.00)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,178,984.00	14,836,035.00	3,913,577.49	15,868,686.00	(1,032,651.00)	-7.0%
Classified Support Salaries		2200	30,498,640.00	31,004,597.00	9,876,759.41	33,159,731.00	(2,155,134.00)	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	27,595,808.00	29,724,877.00	9,202,505.85	30,157,331.00	(432,454.00)	-1.5%
Clerical, Technical and Office Salaries		2400	13,705,194.00	13,691,941.00	5,113,874.97	16,589,875.00	(2,897,934.00)	-21.2%
Other Classified Salaries		2900	1,428,856.00	1,428,856.00	382,042.32	1,907,651.00	(478,795.00)	-33.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>87,407,482.00</b>	<b>90,686,306.00</b>	<b>28,488,760.04</b>	<b>97,683,274.00</b>	<b>(6,996,968.00)</b>	<b>-7.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	49,943,679.00	51,503,697.00	9,678,790.04	52,810,033.00	(1,306,336.00)	-2.5%
PERS		3201-3202	17,528,935.00	17,317,404.00	4,999,385.07	18,513,828.00	(1,196,424.00)	-6.9%
OASDI/Medicare/Alternative		3301-3302	10,033,513.00	10,293,428.00	3,131,624.08	10,827,636.00	(534,208.00)	-5.2%
Health and Welfare Benefits		3401-3402	57,308,149.00	57,437,298.00	17,683,645.83	61,545,945.00	(4,108,647.00)	-7.2%
Unemployment Insurance		3501-3502	148,947.00	150,898.00	52,726.75	155,834.00	(4,936.00)	-3.3%
Workers' Compensation		3601-3602	17,630,219.00	17,864,532.00	5,547,577.06	18,178,538.00	(314,006.00)	-1.8%
OPEB, Allocated		3701-3702	273,942.00	273,942.00	317,859.96	279,477.00	(5,535.00)	-2.0%
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	3,137,212.00	995,657.64	3,145,315.00	(8,103.00)	-0.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>156,039,794.00</b>	<b>157,978,411.00</b>	<b>42,407,266.43</b>	<b>165,456,606.00</b>	<b>(7,478,195.00)</b>	<b>-4.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,424,394.00	1,424,394.00	2,186,259.84	3,270,628.00	(1,846,234.00)	-129.6%
Books and Other Reference Materials		4200	802,513.00	802,513.00	371,840.96	1,078,087.00	(275,574.00)	-34.3%
Materials and Supplies		4300	28,766,873.00	28,766,873.00	1,312,856.80	28,158,006.00	610,867.00	2.1%
Noncapitalized Equipment		4400	1,308,298.00	1,308,298.00	139,452.60	1,976,841.00	(668,543.00)	-51.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>32,302,078.00</b>	<b>32,302,078.00</b>	<b>4,010,410.00</b>	<b>34,481,562.00</b>	<b>(2,179,484.00)</b>	<b>-6.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	318,577.13	318,578.00	(318,578.00)	New
Travel and Conferences		5200	1,043,384.00	1,043,384.00	234,915.67	1,614,277.00	(570,893.00)	-54.7%
Dues and Memberships		5300	462,807.00	462,807.00	161,407.81	441,073.00	21,734.00	4.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,535,058.00	8,535,058.00	2,773,662.43	10,136,946.00	(1,601,888.00)	-18.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,904,918.00	2,904,918.00	1,360,529.76	4,140,408.00	(1,235,490.00)	-42.5%
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)	(1,218,265.00)	(888,112.99)	(1,062,925.00)	(155,340.00)	12.8%
Professional/Consulting Services and Operating Expenditures		5800	60,634,418.00	58,640,820.00	9,855,087.45	73,099,108.00	(14,458,288.00)	-24.7%
Communications		5900	2,569,576.00	2,569,576.00	563,643.35	2,492,507.00	77,069.00	3.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,171,896.00</b>	<b>72,938,298.00</b>	<b>14,379,710.61</b>	<b>91,179,972.00</b>	<b>(18,241,674.00)</b>	<b>-25.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,879.00	15,879.00	0.00	15,879.00	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	111,595.00	111,595.00	50,046.01	649,124.00	(537,529.00)	-481.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>127,474.00</b>	<b>127,474.00</b>	<b>50,046.01</b>	<b>665,003.00</b>	<b>(537,529.00)</b>	<b>-421.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,261,844.00	6,261,844.00	0.00	6,457,426.00	(195,582.00)	-3.1%
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	2,183,840.70	5,477,482.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,247,281.00</b>	<b>12,247,281.00</b>	<b>2,183,840.70</b>	<b>12,442,863.00</b>	<b>(195,582.00)</b>	<b>-1.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,156,260.00)	(1,156,260.00)	(18,602.85)	(1,078,474.00)	(77,786.00)	6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,156,260.00)</b>	<b>(1,156,260.00)</b>	<b>(18,602.85)</b>	<b>(1,078,474.00)</b>	<b>(77,786.00)</b>	<b>6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>567,142,331.00</b>	<b>570,752,569.00</b>	<b>155,587,907.51</b>	<b>607,624,071.00</b>	<b>(36,871,502.00)</b>	<b>-6.5%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	564,067.00	564,067.00	264,067.00	564,067.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>564,067.00</b>	<b>564,067.00</b>	<b>264,067.00</b>	<b>564,067.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,790,000.00	1,790,000.00	0.00	480,634.00	1,309,366.00	73.1%
Other Authorized Interfund Transfers Out		7619	0.00	886,044.00	0.00	886,044.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,790,000.00</b>	<b>2,676,044.00</b>	<b>0.00</b>	<b>1,366,678.00</b>	<b>1,309,366.00</b>	<b>48.9%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(1,225,933.00)</b>	<b>(2,111,977.00)</b>	<b>264,067.00</b>	<b>(802,611.00)</b>	<b>(1,309,366.00)</b>	<b>-62.0%</b>



<b>Resource</b>	<b>Description</b>	<b>2019-20 Projected Year Totals</b>
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	1.00
4050	NCLB: Title II, Part B, CA Mathematics and S	1.00
6010	After School Education and Safety (ASES)	2.00
6386	California Partnership Academies: Green and	1.00
6695	Tobacco Use Prevention Education (Prop.56	1.00
7220	Partnership Academies Program	1.00
7510	Low-Performing Students Block Grant	1.00
8150	Ongoing & Major Maintenance Account (RM,	2,485,652.00
9010	Other Restricted Local	19,167,892.00
Total, Restricted Balance		<u>21,653,552.00</u>

**FORM 11**  
**ADULT EDUCATION**  
**FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	208,197.00	208,197.00	0.00	209,860.00	1,663.00	0.8%
3) Other State Revenue		8300-8599	2,511,382.00	2,511,382.00	711,458.50	2,663,181.00	151,799.00	6.0%
4) Other Local Revenue		8600-8799	100,800.00	100,800.00	42,187.32	105,005.00	4,205.00	4.2%
5) TOTAL REVENUES			2,820,379.00	2,820,379.00	753,643.82	2,978,046.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,536,964.00	1,536,964.00	525,610.33	1,653,697.00	(116,733.00)	-7.6%
2) Classified Salaries		2000-2999	316,217.00	316,217.00	118,408.12	390,903.00	(74,686.00)	-23.6%
3) Employee Benefits		3000-3999	815,063.00	815,063.00	223,862.45	961,788.00	(146,725.00)	-18.0%
4) Books and Supplies		4000-4999	53,951.00	53,951.00	4,554.38	788,769.00	(734,818.00)	-1362.0%
5) Services and Other Operating Expenditures		5000-5999	82,209.00	82,209.00	55,079.89	181,290.00	(99,081.00)	-120.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	73,070.00	73,070.00	18,602.85	92,817.00	(19,747.00)	-27.0%
9) TOTAL EXPENDITURES			2,877,474.00	2,877,474.00	945,918.02	4,069,264.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(57,095.00)	(57,095.00)	(192,274.20)	(1,091,218.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(57,095.00)	(57,095.00)	(192,274.20)	(1,091,218.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,100,071.80	2,100,072.00		2,100,071.00	(1.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,100,071.80	2,100,072.00		2,100,071.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,100,071.80	2,100,072.00		2,100,071.00		
2) Ending Balance, June 30 (E + F1e)			2,042,976.80	2,042,977.00		1,008,853.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,846,238.32	1,901,207.00		1,008,853.00		
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	196,738.48	141,770.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	208,197.00	208,197.00	0.00	209,860.00	1,663.00	0.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>208,197.00</b>	<b>208,197.00</b>	<b>0.00</b>	<b>209,860.00</b>	<b>1,663.00</b>	<b>0.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,422,790.00	2,422,790.00	711,456.50	2,528,549.00	105,759.00	4.4%
All Other State Revenue	All Other	8590	88,592.00	88,592.00	0.00	134,632.00	46,040.00	52.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,511,382.00</b>	<b>2,511,382.00</b>	<b>711,456.50</b>	<b>2,663,181.00</b>	<b>151,799.00</b>	<b>6.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,800.00	100,800.00	42,187.32	105,005.00	4,205.00	4.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100,800.00</b>	<b>100,800.00</b>	<b>42,187.32</b>	<b>105,005.00</b>	<b>4,205.00</b>	<b>4.2%</b>
<b>TOTAL REVENUES</b>			<b>2,820,379.00</b>	<b>2,820,379.00</b>	<b>753,643.82</b>	<b>2,978,046.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,145,250.00	1,145,250.00	401,443.33	1,280,067.00	(134,817.00)	-11.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	360,659.00	360,659.00	119,886.28	360,659.00	0.00	0.0%
Other Certificated Salaries		1900	31,055.00	31,055.00	4,280.72	12,971.00	18,084.00	58.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,536,964.00</b>	<b>1,536,964.00</b>	<b>525,610.33</b>	<b>1,653,697.00</b>	<b>(116,733.00)</b>	<b>-7.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	131,105.00	131,105.00	36,782.34	132,098.00	(993.00)	-0.8%
Classified Support Salaries		2200	10,000.00	10,000.00	2,269.21	17,529.00	(7,529.00)	-75.3%
Classified Supervisors' and Administrators' Salaries		2300	25,994.00	25,994.00	9,531.40	28,594.00	(2,600.00)	-10.0%
Clerical, Technical and Office Salaries		2400	149,118.00	149,118.00	69,825.17	197,682.00	(48,564.00)	-32.6%
Other Classified Salaries		2900	0.00	0.00	0.00	15,000.00	(15,000.00)	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>316,217.00</b>	<b>316,217.00</b>	<b>118,408.12</b>	<b>390,903.00</b>	<b>(74,686.00)</b>	<b>-23.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	365,831.00	365,831.00	83,562.19	416,088.00	(50,257.00)	-13.7%
PERS		3201-3202	65,773.00	65,773.00	15,941.32	73,159.00	(7,386.00)	-11.2%
OASDI/Medicare/Alternative		3301-3302	50,563.00	50,563.00	17,103.16	63,233.00	(12,670.00)	-25.1%
Health and Welfare Benefits		3401-3402	209,692.00	209,692.00	64,032.97	271,337.00	(61,645.00)	-29.4%
Unemployment Insurance		3501-3502	927.00	927.00	322.03	1,018.00	(91.00)	-9.8%
Workers' Compensation		3601-3602	111,191.00	111,191.00	38,641.18	122,853.00	(11,662.00)	-10.5%
OPEB, Allocated		3701-3702	0.00	0.00	34.64	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,086.00	11,086.00	4,024.96	14,100.00	(3,014.00)	-27.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>815,063.00</b>	<b>815,063.00</b>	<b>223,662.45</b>	<b>961,788.00</b>	<b>(146,725.00)</b>	<b>-18.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,951.00	52,951.00	4,554.38	735,585.00	(682,634.00)	-1289.2%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	53,184.00	(52,184.00)	-5218.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>53,951.00</b>	<b>53,951.00</b>	<b>4,554.38</b>	<b>788,769.00</b>	<b>(734,818.00)</b>	<b>-1362.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	57,111.00	57,111.00	10,765.14	45,395.00	11,716.00	20.5%
Dues and Memberships		5300	3,000.00	3,000.00	1,070.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,098.00	1,098.00	0.00	69,225.00	(68,127.00)	-6204.6%
Professional/Consulting Services and Operating Expenditures		5800	16,000.00	16,000.00	43,244.75	58,670.00	(42,670.00)	-266.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>82,209.00</b>	<b>82,209.00</b>	<b>55,079.89</b>	<b>181,290.00</b>	<b>(99,081.00)</b>	<b>-120.5%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	73,070.00	73,070.00	18,602.85	92,817.00	(19,747.00)	-27.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>73,070.00</b>	<b>73,070.00</b>	<b>18,602.85</b>	<b>92,817.00</b>	<b>(19,747.00)</b>	<b>-27.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,877,474.00</b>	<b>2,877,474.00</b>	<b>945,918.02</b>	<b>4,069,284.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
6391	Adult Education Program	1,008,853.00
Total, Restricted Balance		<u>1,008,853.00</u>

**FORM 12**  
**CHILD DEVELOPMENT**  
**FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,816,866.00	1,816,866.00	0.00	890,768.00	(926,098.00)	-51.0%
3) Other State Revenue		8300-8599	12,656,863.00	12,656,863.00	0.00	14,106,604.00	1,449,741.00	11.5%
4) Other Local Revenue		8600-8799	100,961.00	100,961.00	89,033.19	100,961.00	0.00	0.0%
5) TOTAL REVENUES			14,574,690.00	14,574,690.00	89,033.19	15,098,333.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,850,261.00	3,850,261.00	1,163,996.06	3,820,319.00	29,942.00	0.8%
2) Classified Salaries		2000-2999	3,653,994.00	3,653,994.00	1,357,715.31	3,673,108.00	(19,114.00)	-0.5%
3) Employee Benefits		3000-3999	4,776,670.00	4,776,670.00	1,505,219.37	4,829,805.00	(53,135.00)	-1.1%
4) Books and Supplies		4000-4999	28,838.00	28,838.00	15,097.48	170,992.00	(142,154.00)	-492.9%
5) Services and Other Operating Expenditures		5000-5999	1,650,434.00	1,650,434.00	794,706.72	2,096,900.00	(446,466.00)	-27.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,379.00	(6,379.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	557,269.00	557,269.00	0.00	464,914.00	92,355.00	16.6%
9) TOTAL EXPENDITURES			14,517,466.00	14,517,466.00	4,836,734.94	15,062,417.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			57,224.00	57,224.00	(4,747,701.75)	35,916.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	57,224.00	57,224.00	57,224.00	57,224.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(57,224.00)	(57,224.00)	(57,224.00)	(57,224.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(4,804,925.75)	(21,308.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,678,133.11	1,678,133.00		1,678,133.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,678,133.11	1,678,133.00		1,678,133.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,678,133.11	1,678,133.00		1,678,133.00		
2) Ending Balance, June 30 (E + F1e)			1,678,133.11	1,678,133.00		1,656,825.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,658,065.86	1,658,066.00		1,636,758.00		
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	20,067.25	20,067.00		20,067.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,816,866.00	1,816,866.00	0.00	890,768.00	(926,098.00)	-51.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,816,866.00</b>	<b>1,816,866.00</b>	<b>0.00</b>	<b>890,768.00</b>	<b>(926,098.00)</b>	<b>-51.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	12,463,220.00	12,463,220.00	0.00	13,871,679.00	1,408,459.00	11.3%
All Other State Revenue	All Other	8590	193,643.00	193,643.00	0.00	234,925.00	41,282.00	21.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,656,863.00</b>	<b>12,656,863.00</b>	<b>0.00</b>	<b>14,106,604.00</b>	<b>1,449,741.00</b>	<b>11.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
Child Development Parent Fees		8673	35,083.00	35,083.00	94,286.66	35,083.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	65,878.00	65,878.00	(5,253.47)	65,878.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100,961.00</b>	<b>100,961.00</b>	<b>89,033.19</b>	<b>100,961.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>14,574,690.00</b>	<b>14,574,690.00</b>	<b>89,033.19</b>	<b>15,098,333.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,598,887.00	2,598,887.00	671,374.18	2,512,004.00	86,883.00	3.3%
Certificated Pupil Support Salaries		1200	79,395.00	79,395.00	142,745.84	259,272.00	(179,877.00)	-226.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,069,393.00	1,069,393.00	317,829.76	951,956.00	117,437.00	11.0%
Other Certificated Salaries		1900	102,586.00	102,586.00	32,046.28	97,087.00	5,499.00	5.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,850,261.00</b>	<b>3,850,261.00</b>	<b>1,163,996.06</b>	<b>3,820,319.00</b>	<b>29,942.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,111,005.00	3,111,005.00	1,114,359.33	2,977,301.00	133,704.00	4.3%
Classified Support Salaries		2200	0.00	0.00	1,459.11	32,889.00	(32,889.00)	New
Classified Supervisors' and Administrators' Salaries		2300	95,347.00	95,347.00	70,610.06	133,480.00	(38,133.00)	-40.0%
Clerical, Technical and Office Salaries		2400	447,642.00	447,642.00	171,286.81	529,438.00	(81,796.00)	-18.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,653,994.00</b>	<b>3,653,994.00</b>	<b>1,357,715.31</b>	<b>3,673,108.00</b>	<b>(19,114.00)</b>	<b>-0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	706,617.00	706,617.00	146,472.42	666,384.00	40,233.00	5.7%
PERS		3201-3202	877,122.00	877,122.00	291,535.21	851,061.00	26,061.00	3.0%
OASDI/Medicare/Alternative		3301-3302	376,611.00	376,611.00	136,589.63	401,137.00	(24,526.00)	-6.5%
Health and Welfare Benefits		3401-3402	2,298,469.00	2,298,469.00	755,421.10	2,367,989.00	(69,520.00)	-3.0%
Unemployment Insurance		3501-3502	3,726.00	3,726.00	1,261.24	3,926.00	(200.00)	-5.4%
Workers' Compensation		3601-3602	447,155.00	447,155.00	151,313.05	469,092.00	(21,937.00)	-4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,970.00	66,970.00	22,626.72	70,216.00	(3,246.00)	-4.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,776,670.00</b>	<b>4,776,670.00</b>	<b>1,505,219.37</b>	<b>4,829,805.00</b>	<b>(53,135.00)</b>	<b>-1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,089.00	28,089.00	15,097.48	166,671.00	(138,582.00)	-493.4%
Noncapitalized Equipment		4400	749.00	749.00	0.00	4,321.00	(3,572.00)	-476.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>28,838.00</b>	<b>28,838.00</b>	<b>15,097.48</b>	<b>170,992.00</b>	<b>(142,154.00)</b>	<b>-492.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	91.00	91.00	1,012.19	5,746.00	(5,655.00)	-6214.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	268,000.00	(268,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	2,912.36	20,587.00	(20,587.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,137,275.00	1,137,275.00	791,451.86	1,137,475.00	(200.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	513,068.00	513,068.00	(669.69)	664,747.00	(151,679.00)	-29.6%
Communications		5900	0.00	0.00	0.00	345.00	(345.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,650,434.00</b>	<b>1,650,434.00</b>	<b>794,706.72</b>	<b>2,096,900.00</b>	<b>(446,466.00)</b>	<b>-27.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,379.00	(6,379.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,379.00</b>	<b>(6,379.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	557,269.00	557,269.00	0.00	464,914.00	92,355.00	16.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>557,269.00</b>	<b>557,269.00</b>	<b>0.00</b>	<b>464,914.00</b>	<b>92,355.00</b>	<b>16.6%</b>
<b>TOTAL EXPENDITURES</b>			<b>14,517,466.00</b>	<b>14,517,466.00</b>	<b>4,836,734.94</b>	<b>15,062,417.00</b>		

2019-20 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	57,224.00	57,224.00	57,224.00	57,224.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			57,224.00	57,224.00	57,224.00	57,224.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(57,224.00)	(57,224.00)	(57,224.00)	(57,224.00)		



<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
5025	Child Development: Federal Child Care, Center-based	2.00
6105	Child Development: California State Preschool Program	20.00
6130	Child Development: Center-Based Reserve Account	1,636,736.00
Total, Restricted Balance		<u>1,636,758.00</u>

**FORM 13**  
**CAFETERIA SPECIAL**  
**REVENUE FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,907,951.00	15,907,951.00	440,964.27	16,814,155.00	906,204.00	5.7%
3) Other State Revenue		8300-8599	1,005,561.00	1,005,561.00	11,160.28	1,040,776.00	35,215.00	3.5%
4) Other Local Revenue		8600-8799	330,302.00	330,302.00	50,064.89	770,958.00	440,656.00	133.4%
5) TOTAL REVENUES			17,243,814.00	17,243,814.00	502,189.44	18,625,889.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,800,255.00	6,800,255.00	1,703,486.54	6,822,260.00	(22,005.00)	-0.3%
3) Employee Benefits		3000-3999	4,162,085.00	4,162,085.00	959,586.91	4,284,388.00	(122,303.00)	-2.9%
4) Books and Supplies		4000-4999	7,079,500.00	6,618,058.00	1,681,206.08	6,832,878.00	(214,820.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	177,392.00	177,392.00	178,315.69	213,579.00	(36,187.00)	-20.4%
6) Capital Outlay		6000-6999	81,818.00	81,818.00	0.00	81,818.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	525,921.00	525,921.00	0.00	520,743.00	5,178.00	1.0%
9) TOTAL EXPENDITURES			18,826,971.00	18,365,529.00	4,532,595.22	18,755,666.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,583,157.00)	(1,121,715.00)	(4,030,405.78)	(129,777.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,790,000.00	1,790,000.00	0.00	480,634.00	(1,309,366.00)	-73.1%
b) Transfers Out		7600-7629	206,843.00	206,843.00	206,843.00	206,843.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,583,157.00	1,583,157.00	(206,843.00)	273,791.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	461,442.00	(4,237,248.78)	144,014.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	161,801.21	161,802.00		161,801.00	(1.00)	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			161,801.21	161,802.00		161,801.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			161,801.21	161,802.00		161,801.00		
2) Ending Balance, June 30 (E + F1e)								
			161,801.21	623,244.00		305,815.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	148,734.68	610,177.00		305,815.00		
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	13,066.53	13,067.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	15,907,951.00	15,907,951.00	440,984.27	16,814,155.00	906,204.00	5.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,907,951.00</b>	<b>15,907,951.00</b>	<b>440,984.27</b>	<b>16,814,155.00</b>	<b>906,204.00</b>	<b>5.7%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	1,040,776.00	1,040,776.00	New
All Other State Revenue		8590	1,005,561.00	1,005,561.00	11,160.28	0.00	(1,005,561.00)	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,005,561.00</b>	<b>1,005,561.00</b>	<b>11,160.28</b>	<b>1,040,776.00</b>	<b>35,215.00</b>	<b>3.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	320,302.00	320,302.00	0.00	670,852.00	350,550.00	109.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.00	45,000.00	43,000.00	2150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,000.00	8,000.00	50,064.89	55,106.00	47,106.00	588.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>330,302.00</b>	<b>330,302.00</b>	<b>50,064.89</b>	<b>770,958.00</b>	<b>440,656.00</b>	<b>133.4%</b>
<b>TOTAL REVENUES</b>			<b>17,243,814.00</b>	<b>17,243,814.00</b>	<b>502,189.44</b>	<b>18,625,889.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	5,751,458.00	5,751,458.00	1,377,690.06	5,659,415.00	92,043.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	739,314.00	739,314.00	199,705.96	796,055.00	(56,741.00)	-7.7%
Clerical, Technical and Office Salaries		2400	284,483.00	284,483.00	126,090.52	341,790.00	(57,307.00)	-20.1%
Other Classified Salaries		2900	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,800,255.00</b>	<b>6,800,255.00</b>	<b>1,703,486.54</b>	<b>6,822,260.00</b>	<b>(22,005.00)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,026,854.00	1,026,854.00	239,171.84	1,180,098.00	(153,244.00)	-14.9%
OASDI/Medicare/Alternative		3301-3302	506,638.00	506,638.00	122,628.93	503,267.00	3,371.00	0.7%
Health and Welfare Benefits		3401-3402	1,957,776.00	1,957,776.00	442,351.68	1,946,462.00	11,314.00	0.6%
Unemployment Insurance		3501-3502	3,399.00	3,399.00	854.10	3,395.00	4.00	0.1%
Workers' Compensation		3601-3602	407,732.00	407,732.00	102,276.06	407,777.00	(45.00)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	259,686.00	259,686.00	62,304.30	243,389.00	16,297.00	6.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,162,085.00</b>	<b>4,162,085.00</b>	<b>969,586.91</b>	<b>4,284,388.00</b>	<b>(122,303.00)</b>	<b>-2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,388,926.00	927,484.00	152,548.14	1,130,790.00	(203,306.00)	-21.9%
Noncapitalized Equipment		4400	113,187.00	113,187.00	0.00	113,187.00	0.00	0.0%
Food		4700	5,577,387.00	5,577,387.00	1,528,657.94	5,588,901.00	(11,514.00)	-0.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,079,500.00</b>	<b>6,618,058.00</b>	<b>1,681,206.08</b>	<b>6,832,878.00</b>	<b>(214,820.00)</b>	<b>-3.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,500.00	16,500.00	1,914.39	16,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,000.00	160,000.00	30,349.11	160,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(160,108.00)	(160,108.00)	94,161.13	(163,175.00)	3,067.00	-1.9%
Professional/Consulting Services and Operating Expenditures		5800	159,500.00	159,500.00	50,391.06	198,754.00	(39,254.00)	-24.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>177,392.00</b>	<b>177,392.00</b>	<b>178,315.69</b>	<b>213,579.00</b>	<b>(36,187.00)</b>	<b>-20.4%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	81,818.00	81,818.00	0.00	81,818.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>81,818.00</b>	<b>81,818.00</b>	<b>0.00</b>	<b>81,818.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7360	525,921.00	525,921.00	0.00	520,743.00	5,178.00	1.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>525,921.00</b>	<b>525,921.00</b>	<b>0.00</b>	<b>520,743.00</b>	<b>5,178.00</b>	<b>1.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>18,826,971.00</b>	<b>18,365,529.00</b>	<b>4,532,595.22</b>	<b>18,755,666.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	1,790,000.00	1,790,000.00	0.00	480,634.00	(1,309,366.00)	-73.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,790,000.00</b>	<b>1,790,000.00</b>	<b>0.00</b>	<b>480,634.00</b>	<b>(1,309,366.00)</b>	<b>-73.1%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	206,843.00	206,843.00	206,843.00	206,843.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>206,843.00</b>	<b>206,843.00</b>	<b>206,843.00</b>	<b>206,843.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,583,157.00</b>	<b>1,583,157.00</b>	<b>(206,843.00)</b>	<b>273,791.00</b>		



<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	305,815.00
Total, Restricted Balance		<u>305,815.00</u>

**FORM 14**  
**DEFERRED**  
**MAINTENANCE FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	35,000.00	35,000.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	35,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	35,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	35,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,727,842.65	4,727,843.00		4,727,843.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,727,842.65	4,727,843.00		4,727,843.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,727,842.65	4,727,843.00		4,727,843.00		
2) Ending Balance, June 30 (E + F1e)			4,727,842.65	4,727,843.00		4,762,843.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	4,727,842.65	4,727,843.00		4,762,843.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	35,000.00	35,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	35,000.00	35,000.00	New
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	35,000.00		



2019-20 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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



**FORM 21**  
**BUILDING FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,506.00	12,506.00	0.00	10,840.00	(1,666.00)	-13.3%
4) Other Local Revenue		8600-8799	0.00	0.00	367,233.81	433,680.00	433,680.00	New
5) TOTAL REVENUES			12,506.00	12,506.00	367,233.81	444,520.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,838,933.00	2,838,933.00	780,828.59	2,756,715.00	82,218.00	2.9%
3) Employee Benefits		3000-3999	1,421,693.00	1,421,693.00	351,419.30	1,326,419.00	95,274.00	6.7%
4) Books and Supplies		4000-4999	0.00	0.00	631,900.72	4,049,485.00	(4,049,485.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	203,128.03	9,392,900.00	(9,392,900.00)	New
6) Capital Outlay		6000-6999	3,800,000.00	3,800,000.00	21,326,913.48	142,817,005.00	(139,017,005.00)	-3658.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,060,626.00	8,060,626.00	23,294,190.12	160,342,524.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,048,120.00)	(8,048,120.00)	(22,926,956.31)	(159,898,004.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	175,000,000.00	175,000,000.00	175,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	175,000,000.00	175,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,048,120.00)	(8,048,120.00)	152,073,043.69	15,101,896.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	32,512,284.88	32,512,285.00		32,512,285.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			32,512,284.88	32,512,285.00		32,512,285.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			32,512,284.88	32,512,285.00		32,512,285.00		
2) Ending Balance, June 30 (E + F1e)								
			24,464,164.88	24,464,165.00		47,614,281.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	24,333,769.78	24,333,770.00		47,483,886.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	130,395.10	130,395.00		130,395.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/n-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	12,506.00	12,506.00	0.00	10,840.00	(1,666.00)	-13.3%
<b>TOTAL, OTHER STATE REVENUE</b>			12,506.00	12,506.00	0.00	10,840.00	(1,666.00)	-13.3%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	367,233.81	433,680.00	433,680.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	367,233.81	433,680.00	433,680.00	New
<b>TOTAL REVENUES</b>			12,506.00	12,506.00	367,233.81	444,520.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	18,780.40	26,670.00	(26,670.00)	New
Classified Supervisors' and Administrators' Salaries		2300	2,472,478.00	2,472,478.00	650,771.18	2,314,517.00	157,961.00	6.4%
Clerical, Technical and Office Salaries		2400	287,980.00	287,980.00	90,448.99	299,592.00	(11,612.00)	-4.0%
Other Classified Salaries		2900	78,475.00	78,475.00	20,828.02	115,936.00	(37,461.00)	-47.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,838,933.00</b>	<b>2,838,933.00</b>	<b>780,828.59</b>	<b>2,756,715.00</b>	<b>82,218.00</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,118.00	42,118.00	5,763.08	28,130.00	13,988.00	33.2%
PERS		3201-3202	536,573.00	536,573.00	136,786.24	503,849.00	32,724.00	6.1%
OASDI/Medicare/Alternative		3301-3302	202,259.00	202,259.00	55,015.89	197,474.00	4,785.00	2.4%
Health and Welfare Benefits		3401-3402	448,185.00	448,185.00	99,268.57	408,292.00	39,893.00	8.9%
Unemployment Insurance		3501-3502	1,418.00	1,418.00	390.16	1,376.00	42.00	3.0%
Workers' Compensation		3601-3602	170,091.00	170,091.00	46,767.37	164,980.00	5,111.00	3.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,049.00	21,049.00	7,427.99	22,318.00	(1,269.00)	-6.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,421,693.00</b>	<b>1,421,693.00</b>	<b>351,419.30</b>	<b>1,326,419.00</b>	<b>95,274.00</b>	<b>6.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	631,900.72	4,049,485.00	(4,049,485.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>631,900.72</b>	<b>4,049,485.00</b>	<b>(4,049,485.00)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	600.00	(600.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	67,977.14	3,604,593.00	(3,604,593.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	7,400.00	(7,400.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	135,150.89	5,774,307.00	(5,774,307.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>203,128.03</b>	<b>9,392,900.00</b>	<b>(9,392,900.00)</b>	<b>New</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,800,000.00	3,800,000.00	21,143,562.40	142,529,383.00	(138,729,383.00)	-3650.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	183,351.08	287,622.00	(287,622.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,800,000.00</b>	<b>3,800,000.00</b>	<b>21,326,913.48</b>	<b>142,817,005.00</b>	<b>(139,017,005.00)</b>	<b>-3658.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,060,626.00</b>	<b>8,060,626.00</b>	<b>23,294,190.12</b>	<b>160,342,524.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	175,000,000.00	175,000,000.00	175,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>175,000,000.00</b>	<b>175,000,000.00</b>	<b>175,000,000.00</b>	<b>New</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>175,000,000.00</b>	<b>175,000,000.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
7690	STRS On-Behalf Pension Contributions	0.00
9010	Other Restricted Local	47,483,886.00
Total, Restricted Balance		<u>47,483,886.00</u>



**FUND 25**  
**CAPITAL FACILITIES**  
**FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,300,000.00	8,300,000.00	27,067.50	8,309,093.00	9,093.00	0.1%
5) TOTAL REVENUES			8,300,000.00	8,300,000.00	27,067.50	8,309,093.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	256,035.00	357,022.00	(357,022.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	240,000.00	0.00	0.00	240,000.00	100.0%
6) Capital Outlay		6000-6999	13,544,031.00	13,544,031.00	5,174,538.79	13,167,009.00	357,022.00	2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			13,544,031.00	13,784,031.00	5,430,573.79	13,544,031.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,244,031.00)	(5,484,031.00)	(5,403,506.29)	(5,234,938.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,244,031.00)	(5,484,031.00)	(5,403,506.29)	(5,234,938.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,063,469.25	18,063,469.00		18,063,469.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,063,469.25	18,063,469.00		18,063,469.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,063,469.25	18,063,469.00		18,063,469.00		
2) Ending Balance, June 30 (E + F1e)			12,819,438.25	12,579,438.00		12,828,531.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	35,549.93	35,550.00		6,035,550.00		
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	12,783,888.32	12,543,888.00		4,792,981.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	27,067.50	9,093.00	9,093.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,300,000.00</b>	<b>8,300,000.00</b>	<b>27,067.50</b>	<b>8,309,093.00</b>	<b>9,093.00</b>	<b>0.1%</b>
<b>TOTAL REVENUES</b>			<b>8,300,000.00</b>	<b>8,300,000.00</b>	<b>27,067.50</b>	<b>8,309,093.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	256,035.00	357,022.00	(357,022.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>256,035.00</b>	<b>357,022.00</b>	<b>(357,022.00)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	240,000.00	0.00	0.00	240,000.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240,000.00</b>	<b>100.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	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	13,544,031.00	13,544,031.00	5,174,538.79	13,187,009.00	357,022.00	2.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,544,031.00</b>	<b>13,544,031.00</b>	<b>5,174,538.79</b>	<b>13,187,009.00</b>	<b>357,022.00</b>	<b>2.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>13,544,031.00</b>	<b>13,784,031.00</b>	<b>5,430,573.79</b>	<b>13,544,031.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
9010	Other Restricted Local	8,035,550.00
Total, Restricted Balance		<u>8,035,550.00</u>



**FORM 35**  
**COUNTY SCHOOL**  
**FACILITIES FUND**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	140,451.00	140,451.00	New
5) TOTAL REVENUES			0.00	0.00	0.00	140,451.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	49,000.00	(49,000.00)	New
6) Capital Outlay		6000-6999	500,000.00	500,000.00	2,430.00	501,000.00	(1,000.00)	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			500,000.00	500,000.00	2,430.00	550,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(500,000.00)	(500,000.00)	(2,430.00)	(409,549.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(500,000.00)	(500,000.00)	(2,430.00)	(409,549.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,933,074.40	8,933,075.00		8,933,075.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,933,074.40	8,933,075.00		8,933,075.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,933,074.40	8,933,075.00		8,933,075.00		
2) Ending Balance, June 30 (E + F1e)			8,433,074.40	8,433,075.00		8,523,526.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	8,276,266.65	8,276,267.00		8,366,718.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	156,807.75	156,808.00		156,808.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	140,451.00	140,451.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	140,451.00	140,451.00	New
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	140,451.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	49,000.00	(49,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,000.00</b>	<b>(49,000.00)</b>	<b>New</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	500,000.00	2,430.00	501,000.00	(1,000.00)	-0.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>2,430.00</b>	<b>501,000.00</b>	<b>(1,000.00)</b>	<b>-0.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>2,430.00</b>	<b>550,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
7710	State School Facilities Projects	8,366,718.00
Total, Restricted Balance		<u>8,366,718.00</u>



**FORM 40**  
**SPECIAL RESERVE**  
**FUND FOR CAPITAL**  
**OUTLAY PROJECTS**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	128,631.00	128,631.00	128,631.00	New
5) TOTAL REVENUES			0.00	0.00	128,631.00	128,631.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	30,000.00	(30,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	25,164.00	(25,164.00)	New
6) Capital Outlay		6000-6999	248,995.00	248,995.00	50,836.50	1,151,566.00	(902,571.00)	-362.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			248,995.00	248,995.00	50,836.50	1,206,730.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(248,995.00)	(248,995.00)	77,794.50	(1,078,099.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	886,044.00	0.00	886,044.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	886,044.00	0.00	886,044.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(248,995.00)	637,049.00	77,794.50	(192,055.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	695,791.45	695,792.00		695,793.00	1.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695,791.45	695,792.00		695,793.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695,791.45	695,792.00		695,793.00		
2) Ending Balance, June 30 (E + F1e)			446,796.45	1,332,841.00		503,738.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	26,267.51	912,312.00		108,372.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	128,631.00	128,631.00	128,631.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>128,631.00</b>	<b>128,631.00</b>	<b>128,631.00</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>128,631.00</b>	<b>128,631.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	30,000.00	(30,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	30,000.00	(30,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	25,164.00	(25,164.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	25,164.00	(25,164.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	248,995.00	248,995.00	50,836.50	1,151,566.00	(902,571.00)	-362.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>248,995.00</b>	<b>248,995.00</b>	<b>50,836.50</b>	<b>1,151,566.00</b>	<b>(902,571.00)</b>	<b>-362.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>248,995.00</b>	<b>248,995.00</b>	<b>50,836.50</b>	<b>1,206,730.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	886,044.00	0.00	886,044.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	886,044.00	0.00	886,044.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	886,044.00	0.00	886,044.00		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
7810	Other Restricted State	1,421.00
9010	Other Restricted Local	393,945.00
Total, Restricted Balance		<u>395,366.00</u>



**FORM 51**  
**BOND INTEREST &**  
**REDEMPTION FUND**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,515,994.00	3,515,994.00	1,649,001.06	3,296,000.00	(219,994.00)	-6.3%
3) Other State Revenue		8300-8599	388,000.00	388,000.00	0.00	448,000.00	60,000.00	15.5%
4) Other Local Revenue		8600-8799	75,899,744.00	75,899,744.00	7,206,692.95	66,901,603.00	(8,998,141.00)	-11.9%
5) TOTAL, REVENUES			79,803,738.00	79,803,738.00	8,855,694.01	70,645,603.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	76,558,922.00	76,558,922.00	57,591,708.66	76,690,137.00	(131,215.00)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,558,922.00	76,558,922.00	57,591,708.66	76,690,137.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,244,816.00	3,244,816.00	(48,736,014.65)	(6,044,534.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	18,676,749.55	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	18,676,749.55	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,244,816.00	3,244,816.00	(30,059,265.10)	(6,044,534.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	86,619,435.68	86,619,436.00		86,619,436.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,619,435.68	86,619,436.00		86,619,436.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,619,435.68	86,619,436.00		86,619,436.00		
2) Ending Balance, June 30 (E + F1e)			89,864,251.68	89,864,252.00		80,574,902.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			89,864,251.68	89,864,252.00		80,574,902.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	3,515,994.00	3,515,994.00	1,649,001.06	3,296,000.00	(219,994.00)	-6.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,515,994.00</b>	<b>3,515,994.00</b>	<b>1,649,001.06</b>	<b>3,296,000.00</b>	<b>(219,994.00)</b>	<b>-6.3%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	388,000.00	388,000.00	0.00	448,000.00	60,000.00	15.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>388,000.00</b>	<b>388,000.00</b>	<b>0.00</b>	<b>448,000.00</b>	<b>60,000.00</b>	<b>15.5%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	65,585,429.00	65,585,429.00	651,197.98	57,222,388.00	(8,363,041.00)	-12.8%
Unsecured Roll		8612	2,900,000.00	2,900,000.00	2,938,123.46	2,700,000.00	(200,000.00)	-6.9%
Prior Years' Taxes		8613	800,000.00	800,000.00	93,564.43	200,000.00	(600,000.00)	-75.0%
Supplemental Taxes		8614	3,000,000.00	3,000,000.00	449,088.10	2,600,000.00	(400,000.00)	-13.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	570,100.00	570,100.00	30,504.04	1,135,000.00	564,900.00	99.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,044,215.00	3,044,215.00	3,044,214.94	3,044,215.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>75,899,744.00</b>	<b>75,899,744.00</b>	<b>7,206,692.95</b>	<b>66,901,603.00</b>	<b>(8,998,141.00)</b>	<b>-11.9%</b>
<b>TOTAL REVENUES</b>			<b>79,803,738.00</b>	<b>79,803,738.00</b>	<b>8,855,694.01</b>	<b>70,645,603.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	33,179,215.00	33,179,215.00	33,179,214.94	29,999,215.00	3,180,000.00	9.6%
Bond Interest and Other Service Charges		7434	43,379,707.00	43,379,707.00	24,412,493.72	46,690,922.00	(3,311,215.00)	-7.6%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>76,558,922.00</b>	<b>76,558,922.00</b>	<b>57,591,708.66</b>	<b>76,690,137.00</b>	<b>(131,215.00)</b>	<b>-0.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>76,558,922.00</b>	<b>76,558,922.00</b>	<b>57,591,708.66</b>	<b>76,690,137.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	18,676,749.55	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>18,676,749.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>18,676,749.55</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
9010	Other Restricted Local	80,574,902.00
Total, Restricted Balance		<u>80,574,902.00</u>

**FORM 67**  
**SELF-INSURANCE**  
**FUND FORM**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,239.00	3,239.00	0.00	17,108.00	13,869.00	428.2%
4) Other Local Revenue		8600-8799	85,964,491.00	85,964,491.00	25,873,504.35	86,191,491.00	227,000.00	0.3%
5) TOTAL, REVENUES			85,967,730.00	85,967,730.00	25,873,504.35	86,208,599.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	20,361.24	255,592.00	(255,592.00)	New
2) Classified Salaries		2000-2999	1,144,176.00	1,144,176.00	389,590.56	1,159,873.00	(15,697.00)	-1.4%
3) Employee Benefits		3000-3999	545,741.00	545,741.00	184,645.02	679,758.00	(134,017.00)	-24.6%
4) Books and Supplies		4000-4999	15,000.00	15,000.00	(66,010.46)	3,127,313.00	(3,112,313.00)	-20748.8%
5) Services and Other Operating Expenses		5000-5999	83,962,813.00	83,962,813.00	26,586,658.83	81,077,500.00	2,885,313.00	3.4%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			85,667,730.00	85,667,730.00	27,115,245.19	86,300,036.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,000.00	300,000.00	(1,241,740.84)	(91,437.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	0.00	(300,000.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(1,241,740.84)	(391,437.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,902,317.30	15,902,317.00		15,902,317.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,902,317.30	15,902,317.00		15,902,317.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,902,317.30	15,902,317.00		15,902,317.00		
2) Ending Net Position, June 30 (E + F1e)			15,902,317.30	15,902,317.00		15,510,880.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	15,902,317.30	15,902,317.00		15,510,880.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	3,239.00	3,239.00	0.00	17,108.00	13,869.00	428.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,239.00</b>	<b>3,239.00</b>	<b>0.00</b>	<b>17,108.00</b>	<b>13,869.00</b>	<b>428.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	7,000.00	7,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	85,964,491.00	85,964,491.00	25,826,561.93	85,964,491.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	46,942.42	220,000.00	220,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>85,964,491.00</b>	<b>85,964,491.00</b>	<b>25,873,504.35</b>	<b>86,191,491.00</b>	<b>227,000.00</b>	<b>0.3%</b>
<b>TOTAL REVENUES</b>			<b>85,967,730.00</b>	<b>85,967,730.00</b>	<b>25,873,504.35</b>	<b>86,208,599.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	20,361.24	255,592.00	(255,592.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>20,361.24</b>	<b>255,592.00</b>	<b>(255,592.00)</b>	<b>New</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	68,722.00	66,722.00	29,822.12	80,693.00	(11,871.00)	-17.4%
Classified Supervisors' and Administrators' Salaries		2300	1,047,168.00	1,047,168.00	347,962.48	1,042,823.00	4,345.00	0.4%
Clerical, Technical and Office Salaries		2400	28,286.00	28,286.00	11,805.96	36,357.00	(8,071.00)	-28.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,144,176.00</b>	<b>1,144,176.00</b>	<b>389,590.56</b>	<b>1,159,873.00</b>	<b>(15,697.00)</b>	<b>-1.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,239.00	3,239.00	4,606.64	60,694.00	(57,655.00)	-1780.0%
PERS		3201-3202	229,562.00	229,562.00	68,534.88	221,125.00	8,437.00	3.7%
OASDI/Medicare/Alternative		3301-3302	82,092.00	82,092.00	29,307.08	90,146.00	(8,054.00)	-9.8%
Health and Welfare Benefits		3401-3402	156,999.00	156,999.00	56,122.14	218,975.00	(61,976.00)	-39.5%
Unemployment Insurance		3501-3502	572.00	572.00	205.04	708.00	(136.00)	-23.8%
Workers' Compensation		3601-3602	68,650.00	68,650.00	24,597.13	84,927.00	(16,277.00)	-23.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,627.00	4,627.00	1,271.91	2,983.00	1,644.00	35.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>545,741.00</b>	<b>545,741.00</b>	<b>184,645.02</b>	<b>679,758.00</b>	<b>(134,017.00)</b>	<b>-24.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	15,000.00	1,189.42	2,905,313.00	(2,890,313.00)	-19268.6%
Noncapitalized Equipment		4400	0.00	0.00	(67,199.88)	222,000.00	(222,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>(66,010.46)</b>	<b>3,127,313.00</b>	<b>(3,112,313.00)</b>	<b>-20748.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	751.62	3,000.00	(3,000.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,150,000.00	3,150,000.00	3,123,499.96	3,150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	2,500.00	12,000.00	(12,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	80,812,813.00	80,812,813.00	23,459,907.25	77,908,800.00	2,904,013.00	3.6%
Communications		5900	0.00	0.00	0.00	3,700.00	(3,700.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>83,962,813.00</b>	<b>83,962,813.00</b>	<b>26,586,658.83</b>	<b>81,077,500.00</b>	<b>2,886,313.00</b>	<b>3.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			85,667,730.00	85,667,730.00	27,115,245.19	86,300,036.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(300,000.00)	(300,000.00)	0.00	(300,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34,048.71	34,048.71	34,327.01	34,327.01	278.30	1%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	34,048.71	34,048.71	34,327.01	34,327.01	278.30	1%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	34,048.71	34,048.71	34,327.01	34,327.01	278.30	1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



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

**FORM CASH  
CASH FLOW  
WORKSHEET**

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
<b>A. BEGINNING CASH</b>									
		69,539,310.19	48,006,453.23	22,700,208.94	19,105,085.47	31,139,081.69	1,797,108.64	83,852,944.92	57,475,161.42
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,246,420.00	11,246,420.00	34,642,432.00	20,243,556.00	20,493,151.00	20,493,151.00	20,493,151.00	33,449,404.00
Property Taxes	8020-8079	707,599.21	5,308,231.91	4,502,696.76			72,007,046.00		
Miscellaneous Funds	8080-8099		(2,338,168.00)	(4,676,340.00)	(3,204,102.00)	(3,181,676.00)	(3,181,676.00)	(3,181,676.00)	(3,181,676.00)
Federal Revenue	8100-8299	1,258,638.12	20,050.02	383,789.38	3,044,784.11	3,310,662.89		2,153,015.00	13,083,234.00
Other State Revenue	8300-8599	2,308,946.37	2,285,487.49	2,971,154.00	2,103,444.88		19,249,259.00	248,338.00	5,632,991.00
Other Local Revenue	8600-8799	2,760,386.28	2,855,618.47	1,250.54	1,179,482.33	2,001,296.00	28,459,710.00	2,001,296.00	2,002,196.00
Interfund Transfers In	8910-8929				264,067.00				
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		<b>18,281,989.98</b>	<b>19,377,639.89</b>	<b>37,824,982.68</b>	<b>23,631,232.32</b>	<b>22,623,433.89</b>	<b>139,180,505.00</b>	<b>32,644,343.00</b>	<b>37,902,915.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	8,468,119.33	18,321,635.40	18,785,912.27	18,510,809.57	18,788,069.62	19,859,655.97	19,859,655.97	18,145,108.97
Classified Salaries	2000-2999	4,838,162.13	6,320,234.78	8,405,317.30	8,925,045.83	8,073,535.53	8,817,422.43	8,817,422.43	8,817,422.43
Employee Benefits	3000-3999	4,924,855.72	11,596,783.20	12,757,861.39	13,127,766.12	13,077,115.17	15,131,165.10	15,131,165.10	15,131,165.10
Books and Supplies	4000-4999	(53,266.78)	796,562.92	816,798.51	2,450,315.35	943,236.20	3,230,208.00	3,230,208.00	3,230,208.00
Services	5000-5999	(102,031.00)	5,049,348.03	4,090,708.77	5,329,923.11	7,752,657.50	7,765,471.00	9,765,471.00	7,765,471.00
Capital Outlay	6000-6599			5,572.15	56,235.56	43,704.00	102,542.22		352,484.25
Other Outgo	7000-7499	544,258.76	545,393.04	546,527.31	529,058.74	0.00	2,218,204.00	2,218,204.00	554,551.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		<b>18,620,098.16</b>	<b>42,629,957.37</b>	<b>45,408,697.70</b>	<b>48,929,154.28</b>	<b>48,678,318.02</b>	<b>57,124,668.72</b>	<b>59,022,126.50</b>	<b>53,996,410.75</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(153,575.00)	(9,783.53)	5,189.60	(8,437.97)	4,704.06	5,262.33		
Accounts Receivable	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)		
Due From Other Funds	9310	(677,143.68)	356,062.46	43,378.21	(4,722,297.59)				
Stores	9320								
Prepaid Expenditures	9330	(139,028.83)	139,028.83						
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		<b>(26,771,100.31)</b>	<b>2,330,695.99</b>	<b>3,941,867.59</b>	<b>(825,367.95)</b>	<b>7,536,789.63</b>	<b>(3,288,924.94)</b>	<b>0.00</b>	<b>0.00</b>
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	21,384,135.11	21,029,188.00	57,855.21	1,698.08	143,107.00	(1,836.02)		
Due To Other Funds	9610	1,215,641.60		5,937,939.19	(4,722,297.59)				
Current Loans	9640					(30,000,000.00)			
Unearned Revenues	9650	2,464,641.23	2,496,256.77			(31,615.54)			
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		<b>25,064,417.94</b>	<b>23,525,444.77</b>	<b>5,995,794.40</b>	<b>(4,720,599.51)</b>	<b>(29,888,508.54)</b>	<b>(1,836.02)</b>	<b>0.00</b>	<b>0.00</b>
<u>Nonoperating</u>									
Suspense Clearing	9910				93,359.99	(93,359.99)			
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(51,835,518.25)</b>	<b>(21,194,748.78)</b>	<b>(2,053,926.81)</b>	<b>3,988,591.55</b>	<b>37,331,918.18</b>	<b>(3,287,088.92)</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(21,532,856.96)</b>	<b>(25,306,244.29)</b>	<b>(3,595,123.47)</b>	<b>12,033,996.22</b>	<b>(29,341,973.05)</b>	<b>82,055,836.28</b>	<b>(26,377,783.50)</b>	<b>(16,093,495.75)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>48,006,453.23</b>	<b>22,700,208.94</b>	<b>19,105,085.47</b>	<b>31,139,081.69</b>	<b>1,797,108.64</b>	<b>83,852,944.92</b>	<b>57,475,161.42</b>	<b>41,381,665.67</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		41,381,665.67	34,662,300.17	44,383,767.35	40,256,339.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 33,449,404.00	20,493,151.00	20,493,151.00	32,412,512.00			279,155,903.00	279,155,903.00
Property Taxes		8020-8079	43,041,962.68	18,945,683.44				144,513,220.00	144,513,220.00
Miscellaneous Funds		8080-8099	(3,181,676.00)	(3,181,676.00)	(3,181,676.00)	(3,246,056.00)		(35,736,398.00)	(35,736,398.00)
Federal Revenue		8100-8299	1,415,782.00	6,721,534.00	1,415,782.00	3,639,142.40	10,947,226.08	53,026,631.00	53,026,631.00
Other State Revenue		8300-8599	14,200,500.00	4,648,733.00	10,126,874.00	3,315,552.00	9,135,573.26	70,593,862.00	70,593,862.00
Other Local Revenue		8600-8799	2,183,796.00	22,169,830.00	2,001,296.00	3,382,618.00	1,472,421.38	72,471,197.00	72,471,197.00
Interfund Transfers In		8910-8929				300,000.00		564,067.00	564,067.00
All Other Financing Sources		8930-8979						0.00	0.00
TOTAL RECEIPTS			48,067,806.00	93,893,534.68	49,801,110.44	39,803,768.40	21,555,220.72	0.00	584,588,482.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999	18,859,655.97	18,859,655.97	18,896,557.97	7,388,401.99	2,050,026.00	0.00	206,793,265.00
Classified Salaries		2000-2999	8,817,422.43	8,817,422.43	8,817,422.43	7,806,436.45	410,007.40		97,683,274.00
Employee Benefits		3000-3999	15,131,165.10	15,131,165.10	15,131,165.10	16,402,442.56	2,782,791.24		165,456,606.00
Books and Supplies		4000-4999	3,907,187.00	3,292,083.00	2,907,187.00	4,522,291.00	5,208,543.80		34,481,562.00
Services		5000-5999	7,517,190.00	7,517,190.00	7,517,190.00	8,268,909.00	12,942,473.59		91,179,972.00
Capital Outlay		6000-6599			104,464.82	104,464.82			665,003.00
Other Outgo		7000-7499	554,551.00	554,551.00	554,551.00	1,663,653.00	880,886.15		11,364,389.00
Interfund Transfers Out		7600-7629				1,366,678.00			1,366,678.00
All Other Financing Uses		7630-7699							0.00
TOTAL DISBURSEMENTS			54,787,171.50	54,172,067.50	53,928,538.32	47,418,812.00	24,274,728.18	0.00	608,990,749.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199						(3,065.51)	
Accounts Receivable		9200-9299						13,881,933.92	
Due From Other Funds		9310						(4,322,856.92)	
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	0.00	0.00	0.00	0.00	0.00	9,695,040.32
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599						21,230,012.27	
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						0.00	
SUBTOTAL			0.00	30,000,000.00	0.00	0.00	0.00	0.00	24,910,295.10
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS			0.00	(30,000,000.00)	0.00	0.00	0.00	0.00	(15,215,254.78)
E. NET INCREASE/DECREASE (B - C + D)			(6,719,365.50)	9,721,467.18	(4,127,427.88)	(7,615,043.60)	(2,719,507.46)	0.00	(39,617,521.78)
F. ENDING CASH (A + E)			34,662,300.17	44,383,767.35	40,256,339.47	32,641,295.87			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,921,788.41	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
<b>A. BEGINNING CASH</b>			32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
<b>TOTAL DISBURSEMENTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing										
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>			32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>									
		32,641,295.87	32,641,295.87	32,641,295.87	32,641,295.87				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								32,641,295.87	

**FORM ESMOE  
EVERY STUDENT  
SUCCEEDS ACT  
MAINTENANCE OF  
EFFORT  
EXPENDITURES**

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	608,990,749.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	53,106,716.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	264,544.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	665,003.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,985,437.00
4. Other Transfers Out	All	9200	7200-7299	6,457,426.00
5. Interfund Transfers Out	All	9300	7600-7629	1,366,678.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,772,043.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,511,131.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	129,777.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				539,502,679.00



<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		34,327.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,716.56
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	494,122,116.77	15,063.84
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	494,122,116.77	15,063.84
B. Required effort (Line A.2 times 90%)	444,709,905.09	13,557.46
C. Current year expenditures (Line I.E and Line II.B)	539,502,679.00	15,716.56
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

**FORM ICR  
INDIRECT COST RATE  
WORKSHEET**



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 17,587,377.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Description required

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 452,066,291.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.89%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,217,426.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,579,746.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	20,883.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,172,977.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,991,032.11
9. Carry-Forward Adjustment (Part IV, Line F)	(453,325.97)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,537,706.14

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	336,686,190.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	109,797,452.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	47,103,081.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,714,949.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	264,544.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,834,243.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,936,183.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	168,360.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	53,687,616.89
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,976,447.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,591,124.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	18,153,105.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	606,913,294.89

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 4.12%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 4.04%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>24,991,032.11</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(5,719,676.00)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.25%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.25%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.3%) times Part III, Line B18); zero if positive	<u>(453,325.97)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(453,325.97)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.04%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-226,662.99) is applied to the current year calculation and the remainder (\$-226,662.98) is deferred to one or more future years:	<u>4.08%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-151,108.66) is applied to the current year calculation and the remainder (\$-302,217.31) is deferred to one or more future years:	<u>4.09%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(453,325.97)</u>



Approved indirect cost rate: 3.25%  
Highest rate used in any program: 3.30%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,052,671.00	481,766.00	2.40%
01	3180	4,866,412.00	149,082.00	3.06%
01	3182	3,211,960.00	104,386.00	3.25%
01	3310	8,245,678.00	267,985.00	3.25%
01	3311	104,430.00	3,394.00	3.25%
01	3315	234,029.00	7,605.00	3.25%
01	3327	387,997.00	12,610.00	3.25%
01	3345	2,640.00	85.00	3.22%
01	3385	203,476.00	1,935.00	0.95%
01	3395	14,141.00	460.00	3.25%
01	3410	389,655.00	12,664.00	3.25%
01	3550	436,988.00	14,202.00	3.25%
01	4035	2,521,384.00	50,195.00	1.99%
01	4050	338,982.00	11,017.00	3.25%
01	4124	4,558,023.00	150,288.00	3.30%
01	4127	1,656,411.00	45,203.00	2.73%
01	4201	298,461.00	9,162.00	3.07%
01	4203	1,610,018.00	39,152.00	2.43%
01	4510	43,074.00	786.00	1.82%
01	5630	71,913.00	2,337.00	3.25%
01	5640	1,323,590.00	33,739.00	2.55%
01	5810	1,127,713.00	35,721.00	3.17%
01	6010	8,397,272.00	275,500.00	3.28%
01	6011	160,775.00	5,225.00	3.25%
01	6385	638,046.00	20,202.00	3.17%
01	6386	312,123.00	1,261.00	0.40%
01	6387	1,135,929.00	36,918.00	3.25%
01	6388	1,053,495.00	34,239.00	3.25%
01	6512	2,304,204.00	70,499.00	3.06%
01	6520	308,398.00	10,022.00	3.25%
01	6695	529,468.00	17,207.00	3.25%
01	7085	890,906.00	27,365.00	3.07%
01	7220	658,395.00	21,394.00	3.25%
01	7311	303,181.00	9,853.00	3.25%
01	7370	33,898.00	1,102.00	3.25%
01	7510	1,345,672.00	14,976.00	1.11%
01	7810	1,810,439.00	40,425.00	2.23%
01	9010	62,029,020.00	30,464.00	0.05%
11	6391	2,855,931.00	92,817.00	3.25%
12	5025	885,221.00	28,039.00	3.17%
12	6052	7,264.00	236.00	3.25%
12	6105	13,384,006.00	436,639.00	3.26%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
13	5310	16,671,773.00	479,292.00	2.87%
13	5320	1,275,410.00	41,451.00	3.25%



**FORM SIAI  
SUMMARY OF  
INTERFUND  
ACTIVITIES**



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	12,000.00	0.00						
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>1,228,100.00</b>	<b>(1,228,100.00)</b>	<b>1,078,474.00</b>	<b>(1,078,474.00)</b>	<b>1,930,745.00</b>	<b>1,930,745.00</b>		

**FORM 01 CSI  
CRITERIA AND  
STANDARDS**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	34,049.00	34,327.01		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>34,049.00</b>	<b>34,327.01</b>	<b>0.8%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	33,748.00	33,824.67		
Charter School				
<b>Total ADA</b>	<b>33,748.00</b>	<b>33,824.67</b>	<b>0.2%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	33,792.00	33,475.76		
Charter School				
<b>Total ADA</b>	<b>33,792.00</b>	<b>33,475.76</b>	<b>-0.9%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

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

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	35,666	36,045		
Charter School				
<b>Total Enrollment</b>	<b>35,666</b>	<b>36,045</b>	<b>1.1%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	35,524	35,570		
Charter School				
<b>Total Enrollment</b>	<b>35,524</b>	<b>35,570</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	35,566	35,307		
Charter School				
<b>Total Enrollment</b>	<b>35,566</b>	<b>35,307</b>	<b>-0.7%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

1a. **STANDARD MET** - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	34,951	36,761	
Charter School			
<b>Total ADA/Enrollment</b>	<b>34,951</b>	<b>36,761</b>	<b>95.1%</b>
Second Prior Year (2017-18)			
District Regular	34,878	37,049	
Charter School			
<b>Total ADA/Enrollment</b>	<b>34,878</b>	<b>37,049</b>	<b>94.1%</b>
First Prior Year (2018-19)			
District Regular	32,635	36,468	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>32,635</b>	<b>36,468</b>	<b>89.5%</b>
		Historical Average Ratio:	92.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.4%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	34,327	36,045		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>34,327</b>	<b>36,045</b>	<b>95.2%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	33,825	35,570		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,825</b>	<b>35,570</b>	<b>95.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	33,476	35,307		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,476</b>	<b>35,307</b>	<b>94.8%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The district encountered a strike in 2018-19 which lowered the average.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	423,540,783.00		
1st Subsequent Year (2020-21)	430,051,291.00	433,098,858.00	0.7%	Met
2nd Subsequent Year (2021-22)	442,164,855.00	441,667,719.00	-0.1%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

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



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	295,536,500.02	344,796,818.66	85.7%
Second Prior Year (2017-18)	279,310,702.60	327,080,005.71	85.4%
First Prior Year (2018-19)	265,830,123.64	312,711,970.58	85.0%
	Historical Average Ratio:		85.4%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	287,394,162.00	338,769,076.00	84.8%	Met
1st Subsequent Year (2020-21)	194,774,013.00	194,774,013.00	100.0%	Not Met
2nd Subsequent Year (2021-22)	194,774,013.00	194,774,013.00	100.0%	Not Met

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

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

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

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

See district's MYP for subsequent years
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**6. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2019-20)	42,815,057.00	53,026,831.00	23.9%	Yes
1st Subsequent Year (2020-21)	42,815,057.00	0.00	-100.0%	Yes
2nd Subsequent Year (2021-22)	42,815,057.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Unearned revenue was recorded and all revenues updated to the newest projection

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	58,453,532.00	70,593,862.00	20.8%	Yes
1st Subsequent Year (2020-21)	58,775,330.00	0.00	-100.0%	Yes
2nd Subsequent Year (2021-22)	59,564,779.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Unearned revenue and carryovers were recorded and all revenues updated to the newest projection

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	78,496,196.00	72,471,197.00	-7.7%	Yes
1st Subsequent Year (2020-21)	78,496,196.00	0.00	-100.0%	Yes
2nd Subsequent Year (2021-22)	78,496,196.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Revenues were updated

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	32,302,078.00	34,481,562.00	6.7%	Yes
1st Subsequent Year (2020-21)	27,302,078.00	0.00	-100.0%	Yes
2nd Subsequent Year (2021-22)	21,302,078.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Carryovers were recorded and other updates were made with latest information

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	75,171,896.00	91,179,972.00	21.3%	Yes
1st Subsequent Year (2020-21)	73,559,214.00	0.00	-100.0%	Yes
2nd Subsequent Year (2021-22)	73,646,532.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Carryovers were recorded and other updates were made with latest information

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2019-20)	179,764,785.00	196,091,690.00	9.1%	Not Met
1st Subsequent Year (2020-21)	180,086,583.00	0.00	-100.0%	Not Met
2nd Subsequent Year (2021-22)	180,876,032.00	0.00	-100.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	107,473,974.00	125,661,534.00	16.9%	Not Met
1st Subsequent Year (2020-21)	100,861,292.00	0.00	-100.0%	Not Met
2nd Subsequent Year (2021-22)	94,948,610.00	0.00	-100.0%	Not Met

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

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

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

**Explanation:** Unearned revenue was recorded and all revenues updated to the newest projection  
Federal Revenue  
(linked from 6A if NOT met)

**Explanation:** Unearned revenue and carryovers were recorded and all revenues updated to the newest projection  
Other State Revenue  
(linked from 6A if NOT met)

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

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

**Explanation:** Carryovers were recorded and other updates were made with latest information  
Books and Supplies  
(linked from 6A if NOT met)

**Explanation:** Carryovers were recorded and other updates were made with latest information  
Services and Other Exps  
(linked from 6A if NOT met)

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	17,067,969.93	18,197,922.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		16,587,429.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.3%	-84.6%	-184.6%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>0.8%</b>	<b>-28.2%</b>	<b>-61.5%</b>

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

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2019-20)	(5,371,827.00)	339,249,710.00		1.6%	Not Met
1st Subsequent Year (2020-21)	(194,774,013.00)	194,774,013.00		100.0%	Not Met
2nd Subsequent Year (2021-22)	(194,774,013.00)	194,774,013.00		100.0%	Not Met

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

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

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

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

The district is preparing a plan for expenditure reductions in 20-21 and 21-22 to cover this deficit

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2019-20)	46,843,722.00	Met
1st Subsequent Year (2020-21)	(257,632,817.00)	Not Met
2nd Subsequent Year (2021-22)	(562,109,356.00)	Not Met

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

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

- 1a. **STANDARD NOT MET** - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

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

The district is preparing a plan for expenditure reductions in 20-21 and 21-22 to cover this deficit

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	32,641,295.87	Met

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

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

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

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

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	34,327	33,825	33,476
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	608,990,749.00	304,476,539.00	304,476,539.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	608,990,749.00	304,476,539.00	304,476,539.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,179,814.98	6,089,530.78	6,089,530.78
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>12,179,814.98</b>	<b>6,089,530.78</b>	<b>6,089,530.78</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2019-20)	(2020-21)	(2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,179,815.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,976,891.34	(169,583,843.00)	(364,357,856.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(88,048,974.00)	(197,751,500.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	14,156,706.34	(257,632,817.00)	(562,109,356.00)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.32%	-84.61%	-184.61%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>12,179,814.98</b>	<b>6,089,530.78</b>	<b>6,089,530.78</b>
Status:	Met	Not Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

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

The district continues to expend more than they are receiving.



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Fund 12, Child Development borrows from Fund 25, Capital Facilities due to reimbursement programs

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2019-20)	(79,735,254.00)	(73,907,964.00)	-7.3%	(5,827,290.00)	Not Met
1st Subsequent Year (2020-21)	(77,909,352.00)	(75,284,759.00)	-3.4%	(2,624,593.00)	Met
2nd Subsequent Year (2021-22)	(81,025,726.00)	(82,558,359.00)	1.9%	1,532,633.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	564,067.00	564,067.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	564,067.00	0.00	-100.0%	(564,067.00)	Not Met
2nd Subsequent Year (2021-22)	564,067.00	0.00	-100.0%	(564,067.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	1,790,000.00	1,366,678.00	-23.6%	(423,322.00)	Not Met
1st Subsequent Year (2020-21)	1,790,000.00	0.00	-100.0%	(1,790,000.00)	Not Met
2nd Subsequent Year (2021-22)	1,790,000.00	0.00	-100.0%	(1,790,000.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The district reduced some expenditures in restricted resources and had a one time resource to help with Special Ed preschool

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

Explanation:  
(required if NOT met)

See the district's MYP spreadsheet for subsequent years

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

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

See the district's MYP spreadsheet for subsequent years.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22	Object code 8699	Fund 51: Object code 7438 & 7439	878,360,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	General Fund	15,351,179
<b>Other Long-term Commitments (do not include OPEB):</b>				
Emergency Loan	7	Resource 0000	Fund 01: Object code 7438 & 7439	28,568,894
General obligation Premium	1	Object 8699	Fund 51: Object 74xx	98,933,190
Claims Liability	1		Fund 67, Object 58xx	39,501,792
Unclaimed Property	1	Fund 01 object 86xx		1,626,589
<b>TOTAL:</b>				<b>1,062,341,644</b>

Type of Commitment (continued)	Prior Year (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	81,181,580	82,962,580	83,318,262	85,085,149
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
<b>Other Long-term Commitments (continued):</b>				
Emergency Loan	5,985,437	5,985,437	5,985,437	5,985,437
General obligation Premium	8,927,891	8,927,891	8,927,891	8,927,891
Claims Liability				
Unclaimed Property				
<b>Total Annual Payments:</b>	<b>96,094,908</b>	<b>97,875,908</b>	<b>98,231,590</b>	<b>99,998,477</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Through taxpayer dollars

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	273,942.00	279,477.00
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

4. Comments:

This amount is coded incorrectly and is being changed in the 19-20 fiscal year to the appropriate accounts.

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

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

No

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

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	38,000,000.00	38,000,000.00
b.	38,000,000.00	38,000,000.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2019-20)	87,612,755.00	87,615,755.00
1st Subsequent Year (2020-21)	87,612,755.00	87,615,775.00
2nd Subsequent Year (2021-22)	87,612,755.00	87,615,775.00

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

Current Year (2019-20)	87,612,755.00	87,612,755.00
1st Subsequent Year (2020-21)	87,612,755.00	87,612,755.00
2nd Subsequent Year (2021-22)	87,612,755.00	87,612,755.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,512.9	2,489.0	2,489.0	2,489.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:



Negotiations Not Settled

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

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Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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


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

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

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

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

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

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

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	1,820.8	1,795.2	1,795.2	1,795.2

- 1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.
- 1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
 If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>One Year Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Multiyear Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits
- |  | Current Year<br>(2019-20) | 1st Subsequent Year<br>(2020-21) | 2nd Subsequent Year<br>(2021-22) |
|--|---------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	499.0	473.2	473.2	473.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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

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

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

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

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

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

**S9. Status of Other Funds**

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

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

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:  
(optional)

A-9: There is currently no chief business official

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**End of School District First Interim Criteria and Standards Review**

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