



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# **SECOND INTERIM 2019-2020 FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
MARCH 11, 2020**

Board Office Use: Legislative File Info.	
File ID Number	20-0460
Introduction Date	3/11/2020
Enactment Number	
Enactment Date	



# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Luz Cázares, Interim Chief Financial Officer-Consultant

**Board Meeting Date** March 11, 2020

**Subject** Second Interim - Fiscal Year 2019-2020— Resolution No. 1920-0213

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**Action Requested** Approval by the Board of Education of the Second 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.

**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 January 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 Second 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**

- Resolution No. 1920-0213
- Executive Summary
- Form C1 - District Interim Certification
- Form TCI - Table of Contents
- 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 A1- Average Daily Attendance
- Form CASH - Cash Flow Worksheet
- Form ESMOE – Every Student Succeeds Act Maintenance of Effort
- Form ICR – Indirect Cost Rate Worksheet



OAKLAND UNIFIED  
SCHOOL DISTRICT

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- Form MYP1 - Multiyear Projections
- Form SIAI - Summary Of Interfund Activities
- Form 01 CSI - Criteria and Standards
- Form TRC- Technical Review Checks
- PowerPoint Presentation

**RESOLUTION OF THE  
BOARD OF EDUCATION OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
Resolution No. 1920-0213**

**Approving District's Second 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 Second 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 Second 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 Second Interim Financial Report for the Quarter ending January 31, 2020 for the Oakland Unified School District is due to the County Superintendent of Schools on March 16, 2020 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in the coming months culminating on or before June 30, 2019 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 Second 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:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSE:

ABSENT:

**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 March, 2020.

**OAKLAND UNIFIED SCHOOL DISTRICT**

Legislative File	
File ID Number:	<b>20-0460</b>
Introduction Date:	<b>3/11/2020</b>
Enactment Number:	
Enactment Date:	
By:	

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Jody London  
President, Board of Education

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Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

# **EXECUTIVE SUMMARY**

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Luz T. Cázares, Interim Chief Financial Officer (Consultant)

**Date** March 5, 2020

**Subject** FY19/20 Second Interim Report

The Education Code requires school districts to prepare interim financial reports as of October 31 and January 31 of each fiscal year. The Second Interim Report for all funds as of January 31, 2020 is enclosed. Following are highlights of the significant changes that the OUSD has made in the operating budget since First Interim and in the projection of revenues, expenditures and fund balance at June 30, 2020.

## REVENUE

Revenue	Adopted Budget	Revised Budget (as of Sep 11, 2019)	1 <sup>st</sup> Interim Projected Year Totals	2 <sup>nd</sup> Interim Projected Year Totals	Change from 1 <sup>st</sup> Interim
LCFF	387,868,765	387,868,765	387,932,725	386,538,427	(1,394,298)
Federal Revenue	42,815,057	42,815,057	53,026,631	53,269,158	242,527
Other State Revenue	58,453,532	62,483,457	70,593,862	70,936,279	342,417
Other Local Revenue	78,496,196	77,889,586	72,471,197	76,941,410	4,470,213
	<b>567,633,550</b>	<b>571,056,865</b>	<b>584,024,415</b>	<b>587,685,274</b>	<b>3,660,859</b>

The OUSD's projected total revenue has increased by almost \$3.7 million from \$584.0 million to \$587.7 million since First Interim. The increase is primarily due to:

1. Revisions to Local Control and Funding Formula (LCFF) Sources approximating (\$1.4 million)
2. Adjustments to State and Federal awards estimated at \$0.6 million, including (\$0.4 million) in Lottery, \$0.1 million in Title 1, \$0.1 million in Green California Partnership, and \$0.6 million in Other State
3. Adjustments to local revenues approximating \$4.5 million, including \$1.0 million from the City of Oakland, \$0.8 million from the San Francisco Foundation, \$1.4 million from charter schools for special education services, and \$0.3 million in interest income

The adjustment to revenue from our Local Control Funding Formula (LCFF) Sources is noteworthy. Our LCFF projection continues to be based on estimated current year Average Daily Attendance. Since First Interim, the OUSD has recertified the CALPADS enrollment report as well as filed the P1 Attendance Report. Our recertified CALPADS report shows a slight increase in enrollment and a notable increase in our underserved pupil percentage (i.e., Low-Income, English Learner, Foster Youth). Please note that the change in our underserved pupil percentage aligns to our historic underserved pupil percentage levels. Our P1 Attendance Report reflects an attendance rate that is lower than our most recent averages, in part, because of the impact of the PGE power outages. The net impact of these changes in enrollment and ADA is a decrease of \$1.4 million in FY19/20 LCFF revenues projected as of First Interim.

	Adopted Budget	Revised Budget (as of Sep 11, 2019)	1 <sup>st</sup> Interim Projected Year Totals	2 <sup>nd</sup> Interim Projected Year Totals	Change from 1 <sup>st</sup> Interim
Enrollment (CBEDS)	35,666	35,666	36,045	36,110	65
Average Daily Attendance (ADA)					
<i>Projected</i>	34,049	34,049	34,327	34,029	(298)
<i>Funded</i>	34,049	34,049	34,327	34,029	(298)
Underserved Pupil Percentage (UPP)					
<i>Single Year</i>	77.0%	77.0%	72.8%	75.8%	3.1%
<i>Three Year Average</i>	76.8%	76.8%	75.5%	76.5%	1.0%
Attendance Rate	95.5%	95.5%	95.2%	94.2%	-1.0%

## EXPENDITURES

Expenditures	Adopted Budget	Revised Budget (as of Sep 11, 2019)	1 <sup>st</sup> Interim Projected Year Totals	2 <sup>nd</sup> Interim Projected Year Totals	Change from 1 <sup>st</sup> Interim
Salaries and Benefits	448,449,862	454,293,698	469,933,145	467,359,941	(2,573,204)
Books and Supplies	32,302,078	32,302,078	34,481,562	36,612,441	2,130,879
Services/Other Operating Expenditures	75,171,896	72,938,298	91,179,972	94,946,166	3,766,194
Capital Outlay	127,474	127,474	665,003	843,218	178,215
Other Outgo	11,091,021	11,091,021	11,364,389	11,364,391	2
	<b>567,142,331</b>	<b>570,752,569</b>	<b>607,624,071</b>	<b>611,126,157</b>	<b>3,502,086</b>

The OUSD's projected total expenditures have increased by \$3.5 million from \$607.6 million to \$611.1 million primarily due to:

1. Decrease of \$3.2 million in salaries and benefits by shifting positions to Measure G
2. Approximately \$2.0 million in increased expenditures is due to the budgeting of FY18/19 carryover in the Routine Restricted Maintenance Account (RRMA). As always, the FY19/20 Adopted Budget was based on the assumption that all FY18/19 budgets would be expended in that year, so that there would be no carryover balances to FY19/20. However, when the FY18/19 Unaudited Actuals were approved, carryover balances were designated from unexpended funds within the FY18/19 ending fund

balance. As always, the FY19/20 expenditure budgets have been increased by the actual amounts of the carryover balances. The majority of the carryover balances are budgeted in the supplies and subsequently transferred to other accounts.

3. Approximately \$2.2 million increase in special education
4. Approximately \$0.9 million of the increase in expenditures is due to revisions to restricted State and Federal revenue estimates as detailed above in the Revenue section for Title 1, Green California Partnership, and Other State
5. Increase of \$2.0 million in expenditures due to revisions to Local revenues as detailed above in the Revenue section, including \$0.9 million in new awards

As discussed at First Interim, a team of staff representing Talent, Payroll, Budgeting, and Accounting has engaged deeply in our position control realignment work. The team is generously supported by the Alameda County Office of Education (ACOE). Since First Interim, we have corrected our treatment of Academic Mentors. We previously treated this work by creating positions with assigned FTEs that were never filled. We have shifted from treating Academic Mentors as positions to treating them as add-ons and eliminated 35.6 FTE in the process. These eliminations did not result in savings as the dollars were still required for the associated work. Nonetheless, this shift is another step in refining our position control. We will continue to update the Board regarding the impact of our position control realignment work, including an update at Third Interim.

### **Fund Balance**

Currently, the combined general fund (restricted and unrestricted) ending fund balance is projected to be \$50.2 million. Of this, approximately \$12.2 million is designated for the 2% required reserve for economic uncertainties and \$6.1 million is designated for the 1% additional reserve for economic uncertainties. The remaining fund balance is comprised of \$20.1 million in legally restricted funds (primarily parcel taxes), \$48.9 million for specific designations, and \$2.7 million unassigned. The unassigned portion will provide funding for new and/or unforeseen

expenditures (e.g., negotiated compensation increases for employees, support for McClymonds,), as well as provide a buffer for the impact of decreases in revenues (e.g., decreased attendance rates).

### **Multi-Year Projection**

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

Our enrollment projections have been updated since the submission and certification of our CALPADS data. ADA projections have also been updated since the submission of our attendance data for the P1 reporting period.

	<b>FY18/19</b>	<b>FY19/20</b>	<b>FY20/21</b>	<b>FY21/22</b>
<b>Enrollment and Average Daily Attendance</b>				
Enrollment (CBEDS)	36,468	36,110	35,726	35,509
Average Daily Attendance (ADA)				
Projected	32,631	34,029	33,696	33,493
Funded	34,274	34,029	33,696	33,493
Underserved Pupil Percentage (UPP)				
Single Year	76.2%	75.8%	76.5%	76.2%
Three Year Average	76.8%	76.5%	76.2%	76.2%
Attendance Rate	89.5%	94.2%	94.3%	94.3%

Revenue projections for LCFF Sources have been updated to reflect the Governor's Proposed Budget for FY20/21. Please note that in FY18/19, the Statutory COLA was actually 2.71% and was augmented by 0.99% for a total COLA of 3.7%.

<b>Revenue</b>	<b>FY18/19</b>	<b>FY19/20</b>	<b>FY20/21</b>	<b>FY21/22</b>
Statutory COLA *	3.70%	3.26%	2.29%	2.71%
Gap Funding Rate	100.0%	100.0%	100.0%	100.0%
Federal COLA	0%	0%	0%	0%
Other State Funding	2.71%	3.26%	2.29%	2.71%

Expenditure projections have been updated with the release of the Governor's Proposed Budget in January 2020 to reflect inflationary increases, as well as the most recent estimates for STRS and PERS rates. As always, compensation increases are not included in our MYP until they have been ratified by the bargaining unit and approved by the Board. As of Second Interim, our MYP includes Board approved compensation increases for OEA and SEIU. Compensation increases for BCTC, CSEA, AFSCME, TEAMSTERS, and UAOS will be incorporated into our MYP once they have been ratified by their respective bargaining units and approved by the Board.

<b>Expenditures</b>	<b>FY18/19</b>	<b>FY19/20</b>	<b>FY20/21</b>	<b>FY21/22</b>
Step and Column Salary Increase	5.5M	5.5M	5.5M	5.5M
Special Education Contribution	58.7M	64.9M	67.8M	70.9M
Growth in Special Education Contribution	2.6M	6.2M	2.9M	3.1M
Inflationary Increase - CPI	3.62%	3.26%	2.29%	2.71%
Indirect Cost Rate	3.98%	3.25%	5.11%	5.11%
CalPERS Rate	18.062%	19.721%	22.800%	24.900%
CalSTRS Rate	16.28%	17.10%	18.40%	18.10%

As of FY19/20 Second Interim, the Board has taken action to approve \$27.0 million in ongoing spending reductions, including \$6.0 million in reallocations and \$0.9 million in restricted resources, for a net impact of \$20.2 million in relief to the General Fund fund balance. The District continues to project the need for at least \$5.8 million in additional reductions in FY21/22. These reductions are reflected in the MYP. Staff is committed to implementing the Board approved reductions with fidelity and bringing forward to the Board implementation plans for the FY21/22 strategies approved by the Board on March 4, 2020.

	FY2019	FY2020	FY2021	FY2022
<b>REVENUES</b>				
LCFF Sources	378,538,603	386,538,427	390,713,206	398,429,197
Federal Revenues	45,307,610	53,269,158	45,835,421	45,835,421
Other State Revenues	71,226,703	70,936,279	65,859,297	67,644,084
Other Local Revenues	90,844,010	76,941,410	76,941,410	76,941,410
<b>Total Revenues</b>	<b>585,916,926</b>	<b>587,685,274</b>	<b>579,349,334</b>	<b>588,850,112</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	428,503,704	467,359,941	471,581,088	489,102,834
Books/Supplies & Outlay	26,186,358	37,455,659	27,302,422	28,067,093
Services & Operating Expenses	94,295,117	94,946,166	85,041,552	87,499,253
Other Outgo & Transfers	10,128,089	11,364,391	11,364,391	11,364,391
<b>Total Expenditures</b>	<b>559,113,267</b>	<b>611,126,157</b>	<b>595,289,453</b>	<b>616,033,571</b>
Other Sources/(Uses)	(5,540,736)	(1,102,611)	(1,102,611)	(1,102,611)
Net Inc/Dec in FB	21,262,923	(24,543,494)	(17,042,730)	(28,286,070)
<b>BEGINNING BALANCE</b>	<b>56,587,855</b>	<b>71,245,993</b>	<b>50,187,596</b>	<b>33,144,866</b>
Audit Adjustment	(6,604,785)	3,485,097	-	-
Adjusted Beginning Fund Balance	49,983,070	74,731,090	50,187,596	33,144,866
<b>ENDING BALANCE</b>	<b>71,245,993</b>	<b>50,187,596</b>	<b>33,144,866</b>	<b>4,858,795</b>
<b>COMPONENTS OF THE ENDING FUND BALANCE</b>				
Cash/Stores/Prepaid	289,029	150,000	150,000	150,000
Legally Restricted	40,683,996	20,062,519	17,231,661	11,057,592
Assignments				
Health & Welfare	-	4,001,789	4,001,789	4,001,789
Charter Leases	2,283,187	2,283,187	2,283,187	2,283,187
Stale Dated Warrants	1,588,260	1,681,497	1,681,497	1,681,497
ECE Rental	32,254	32,254	32,254	32,254
FY18 Audit Adjustment	144,219	144,219	144,219	144,219
Chromebook Refreshment Plan	-	750,000	1,500,000	2,250,000
Other Assignments	884,160	-	-	-
Spending Reductions - FY21	-	-	(20,171,065)	(40,342,130)
Spending Reductions - FY22	-	-	-	(5,800,000)
Adtnl Reserve for Economic Uncertainties	5,650,465	6,120,565	5,966,561	6,174,002
Reserve for Economic Uncertainties	11,300,930	12,249,857	11,933,123	12,348,005
Unassigned	8,389,494	2,711,710	8,391,639	10,878,381

## **Cash Flow**

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

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

Our lowest cash balance is estimated at \$5.6 million in November and we expect to end the year with a positive cash balance of \$48.9 million in June 2020.

## **Other District Funds**

OUSD did not have major changes to the other funds of the district. We have provided a summary of the most notable changes that occurred.

### **Adult Education Fund (11)**

No significant change.

### **Child Development Fund (12)**

The increase in expenditures reflects carryover that has been budgeted for spending in the current year. Our practice is to budget carryover in the 4000 object code series for reallocation to other object codes based on plans, priorities, and needs.

**Cafeteria Fund (13)**

Overall increase in revenue and expenditures of about \$1.1 million compared to First Interim reflecting funding from the City of Oakland. The increase in expenditures is primarily for supplies and services.

Please note that no costs associated with the Central Kitchen Project are included in the Second Interim Projected Year Totals except for 1.0 FTE Coordinator position. Staff is preparing a proposed budget for the Central Kitchen for the Board's consideration in Spring.

**Deferred Maintenance Fund (14)**

No significant change.

**Capital Building Fund (21)**

Local revenue has been increased to reflect estimated interest income.

Overall spending has increased by about \$6.3 million compared with First Interim to reflect the construction work we are expecting to complete.

**Capital Facilities Fund (25)**

Overall spending has increased by about \$6.0 million compared with First Interim to reflect the construction work we are expecting to complete.

**County School Facilities Fund (35)**

No significant change.

### **Special Reserve Fund for Capital Outlay Projects (40)**

No significant change.

### **Bond Interest and Redemption Fund (51)**

Fund 51 belongs to the County Tax Collector. Any changes made to this fund are based on the latest information provided to the District by the Tax Collector's office. First interim reflects what the Tax Collector knows regarding anticipated tax collections and bond payments as of January 31.

### **Self-Insurance Fund (67)**

Local revenue has been increased to reflect estimated interest income. Expenditure increases include known adjustments to salaries and benefits, as well as increases to supplies and legal budgets for anticipated claims. The Interfund Transfer to the General Fund totaling \$0.3 million has been eliminated.

### **Major General Fund Revenue and Expenditure Categories**

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

#### **REVENUES**

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

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

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

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

## **EXPENDITURES**

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

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

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

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

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

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

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

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

**FORM 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: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2020

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

##### ☐ POSITIVE CERTIFICATION

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

##### ☒ QUALIFIED CERTIFICATION

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

##### ☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Ryan Nguyen

Telephone: 510/879-8886

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 first interim.	X	

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

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

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

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

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

Form	Description	Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
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	384,699,620.00	190,629,491.35	383,305,322.00	(1,394,298.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,214,662.00	11,764,770.00	2,799,519.75	11,484,537.00	(280,233.00)	-2.4%
4) Other Local Revenue		8600-8799	14,017,486.00	5,934,974.00	2,124,761.47	6,560,831.00	625,857.00	10.5%
5) TOTAL, REVENUES			406,867,808.00	402,399,364.00	195,553,772.57	401,350,690.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	140,514,625.00	138,557,242.00	82,391,308.49	137,179,922.00	1,377,320.00	1.0%
2) Classified Salaries		2000-2999	52,512,702.00	56,216,771.00	30,907,439.45	55,750,847.00	465,924.00	0.8%
3) Employee Benefits		3000-3999	91,701,353.00	92,620,149.00	52,031,099.84	91,277,752.00	1,342,397.00	1.4%
4) Books and Supplies		4000-4999	7,573,410.00	5,371,558.00	2,112,970.82	8,291,263.00	(2,919,705.00)	-54.4%
5) Services and Other Operating Expenditures		5000-5999	35,847,854.00	43,042,337.00	17,917,103.63	39,824,668.00	3,217,669.00	7.5%
6) Capital Outlay		6000-6999	120,974.00	104,482.00	10,860.12	87,981.00	16,501.00	15.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,985,437.00	5,985,437.00	3,830,163.16	5,985,437.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,047,079.00)	(3,128,900.00)	(166,493.58)	(3,147,306.00)	18,406.00	-0.6%
9) TOTAL, EXPENDITURES			331,209,276.00	338,769,076.00	189,034,451.93	335,250,564.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			75,658,532.00	63,630,288.00	6,519,320.64	66,100,126.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	564,067.00	564,067.00	264,067.00	264,067.00	(300,000.00)	-53.2%
b) Transfers Out		7600-7629	1,790,000.00	480,634.00	0.00	480,634.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(74,912,838.00)	(69,085,548.00)	4,817,605.83	(69,805,576.00)	(720,028.00)	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,138,771.00)	(69,002,115.00)	5,081,672.83	(70,022,143.00)		

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)	(5,371,827.00)	11,600,993.47	(3,922,017.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,574,390.00	30,561,997.00		30,561,997.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		3,485,097.00	3,485,097.00	New
c) As of July 1 - Audited (F1a + F1b)			20,574,390.00	30,561,997.00		34,047,094.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,574,390.00	30,561,997.00		34,047,094.00		
2) Ending Balance, June 30 (E + F1e)			20,094,151.00	25,190,170.00		30,125,077.00		
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		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,875,181.00	10,883,463.66		15,804,434.10		
Assignment of Ending Fund Balance 00	0000	9780	2,660,899.00					
Assignment of Ending Fund Balance	1100	9780	214,282.00					
Prop 39 Charter Repairs	0000	9780		2,283,187.31				
Stale dated warrants	0000	9780		1,588,259.88				
ECE Rental	0000	9780		32,253.88				
FY18 Audit Adjustment	0000	9780		144,219.00				
Chromebooks	0000	9780		750,000.00				
Additional Reserve for Economic Unce	0000	9780		6,085,543.59				
Audit adjustment for health & welfare	0000	9780				4,001,789.10		
ECE Rental	0000	9780				32,254.00		
FY 18 Audit Adjustment	0000	9780				144,219.00		
Additional Reserve	0000	9780				6,120,565.00		
Staledated Warrants	0000	9780				1,588,260.00		
Prop39 Charter repairs	0000	9780				2,283,187.00		
Chromebooks	0000	9780				750,000.00		
Other	0000	9780				884,160.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,068,970.00	12,179,815.00		12,249,857.00		
Unassigned/Unappropriated Amount		9790	0.00	1,976,891.34		1,920,785.90		

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	223,616,345.00	123,846,058.00	223,191,593.00	(424,752.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	51,825,011.00	55,539,558.00	28,526,875.00	55,058,055.00	(481,503.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	(929,192.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	646,053.00	646,053.00	0.00	652,078.00	6,025.00	0.9%
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	1,935,305.00	(100,749.00)	-4.9%
County & District Taxes								
Secured Roll Taxes		8041	72,068,070.00	72,567,198.00	43,892,528.10	75,666,387.00	3,099,189.00	4.3%
Unsecured Roll Taxes		8042	6,949,421.00	6,949,421.00	4,492,282.79	7,169,178.00	219,757.00	3.2%
Prior Years' Taxes		8043	(450,248.00)	(450,248.00)	(194,925.14)	(1,083,126.00)	(632,878.00)	140.6%
Supplemental Taxes		8044	1,394,993.00	1,394,993.00	879,592.21	2,688,409.00	1,293,416.00	92.7%
Education Revenue Augmentation Fund (ERAF)		8045	43,824,783.00	43,824,783.00	0.00	36,881,445.00	(6,943,338.00)	-15.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,544,966.00	17,544,966.00	9,810,879.35	19,672,532.00	2,127,566.00	12.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,540,783.00	423,669,123.00	210,329,433.35	421,831,856.00	(1,837,267.00)	-0.4%
<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)	(38,969,503.00)	(19,699,942.00)	(38,526,534.00)	442,969.00	-1.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			384,635,660.00	384,699,620.00	190,629,491.35	383,305,322.00	(1,394,298.00)	-0.4%
<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,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	1,293,028.00	1,305,580.00	1,305,580.00	12,552.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	5,145,805.00	5,241,817.00	1,549,581.75	4,949,032.00	(292,785.00)	-5.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,714,000.00	5,229,925.00	(55,642.00)	5,229,925.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,214,662.00	11,764,770.00	2,799,519.75	11,484,537.00	(280,233.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	413,850.16	710,000.00	0.00	0.0%
Interest		8660	730,000.00	1,000,000.00	422,921.34	1,323,795.00	323,795.00	32.4%
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	1,353,981.00	155,159.00	12.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,797,659.00	3,026,152.00	1,287,989.97	3,173,055.00	146,903.00	4.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,017,486.00</b>	<b>5,934,974.00</b>	<b>2,124,761.47</b>	<b>6,560,831.00</b>	<b>625,857.00</b>	<b>10.5%</b>
<b>TOTAL, REVENUES</b>			<b>406,867,808.00</b>	<b>402,399,364.00</b>	<b>195,553,772.57</b>	<b>401,350,690.00</b>	<b>(1,048,674.00)</b>	<b>-0.3%</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	111,697,599.00	66,889,274.65	110,549,476.00	1,148,123.00	1.0%
Certificated Pupil Support Salaries		1200	6,404,377.00	6,987,113.00	4,128,506.42	6,927,948.00	59,165.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	20,616,214.00	19,489,058.00	11,163,960.02	19,319,257.00	169,801.00	0.9%
Other Certificated Salaries		1900	340,930.00	383,472.00	209,567.40	383,241.00	231.00	0.1%
TOTAL, CERTIFICATED SALARIES			140,514,625.00	138,557,242.00	82,391,308.49	137,179,922.00	1,377,320.00	1.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	177,355.00	154,657.00	55,540.03	154,287.00	370.00	0.2%
Classified Support Salaries		2200	20,205,167.00	21,579,962.00	12,101,107.24	21,360,840.00	219,122.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	18,947,205.00	19,363,692.00	10,560,868.81	19,287,729.00	75,963.00	0.4%
Clerical, Technical and Office Salaries		2400	12,058,618.00	13,685,521.00	7,581,919.89	13,655,272.00	30,249.00	0.2%
Other Classified Salaries		2900	1,124,357.00	1,432,939.00	608,003.48	1,292,719.00	140,220.00	9.8%
TOTAL, CLASSIFIED SALARIES			52,512,702.00	56,216,771.00	30,907,439.45	55,750,847.00	465,924.00	0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,531,219.00	23,490,739.00	12,936,446.08	23,351,910.00	138,829.00	0.6%
PERS		3201-3202	10,347,856.00	10,463,831.00	5,322,300.13	10,284,249.00	179,582.00	1.7%
OASDI/Medicare/Alternative		3301-3302	6,209,410.00	6,497,455.00	3,524,365.58	6,508,266.00	(10,811.00)	-0.2%
Health and Welfare Benefits		3401-3402	35,973,780.00	38,424,022.00	21,801,921.06	37,524,803.00	899,219.00	2.3%
Unemployment Insurance		3501-3502	97,202.00	97,579.00	430,946.60	259,225.00	(161,646.00)	-165.7%
Workers' Compensation		3601-3602	11,622,678.00	11,692,419.00	6,786,316.61	11,661,819.00	30,600.00	0.3%
OPEB, Allocated		3701-3702	92,287.00	54,986.00	202,589.01	(205,224.00)	260,210.00	473.2%
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	1,899,118.00	1,026,214.77	1,892,704.00	6,414.00	0.3%
TOTAL, EMPLOYEE BENEFITS			91,701,353.00	92,620,149.00	52,031,099.84	91,277,752.00	1,342,397.00	1.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,394.00	2,183.00	718.26	2,406,825.00	(2,404,642.00)	#####
Books and Other Reference Materials		4200	362,237.00	460,535.00	313,886.17	500,997.00	(40,462.00)	-8.8%
Materials and Supplies		4300	6,641,570.00	4,200,776.00	1,616,168.98	4,370,576.00	(169,800.00)	-4.0%
Noncapitalized Equipment		4400	563,209.00	708,064.00	182,197.41	1,012,865.00	(304,801.00)	-43.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,573,410.00	5,371,558.00	2,112,970.82	8,291,263.00	(2,919,705.00)	-54.4%
<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	410,913.00	163,044.14	476,408.00	(65,495.00)	-15.9%
Dues and Memberships		5300	425,907.00	402,023.00	168,574.88	397,704.00	4,319.00	1.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,435,058.00	10,053,092.00	5,118,577.49	10,053,091.00	1.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	785,787.00	860,581.00	293,179.62	889,582.00	(29,001.00)	-3.4%
Transfers of Direct Costs		5710	(2,046,556.00)	(2,129,542.00)	(730,349.36)	(2,088,440.00)	(41,102.00)	1.9%
Transfers of Direct Costs - Interfund		5750	(978,265.00)	(1,056,537.00)	(886,256.26)	(1,059,636.00)	3,099.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	26,337,669.00	32,026,774.00	13,039,675.11	28,683,504.00	3,343,270.00	10.4%
Communications		5900	2,543,076.00	2,475,033.00	750,658.01	2,472,455.00	2,578.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,847,854.00	43,042,337.00	17,917,103.63	39,824,668.00	3,217,669.00	7.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	15,000.00	879.00	5.5%
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	105,095.00	88,603.00	10,860.12	72,981.00	15,622.00	17.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,974.00	104,482.00	10,860.12	87,981.00	16,501.00	15.8%
<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	(3,468.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	507,955.00	507,955.00	0.00	507,955.00	0.00	0.0%
Other Debt Service - Principal		7439	5,477,482.00	5,477,482.00	3,833,631.16	5,477,482.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,985,437.00	5,985,437.00	3,830,163.16	5,985,437.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,890,819.00)	(2,050,426.00)	(127,475.24)	(2,068,831.00)	18,405.00	-0.9%
Transfers of Indirect Costs - Interfund		7350	(1,156,260.00)	(1,078,474.00)	(39,018.34)	(1,078,475.00)	1.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,047,079.00)	(3,128,900.00)	(166,493.58)	(3,147,306.00)	18,406.00	-0.6%
TOTAL, EXPENDITURES			331,209,276.00	338,769,076.00	189,034,451.93	335,250,564.00	3,518,512.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	264,067.00	(300,000.00)	-53.2%
(a) TOTAL, INTERFUND TRANSFERS IN			564,067.00	564,067.00	264,067.00	264,067.00	(300,000.00)	-53.2%
<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	480,634.00	0.00	480,634.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,790,000.00	480,634.00	0.00	480,634.00	0.00	0.0%
<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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(79,735,254.00)	(73,907,964.00)	0.00	(74,615,483.00)	(707,519.00)	1.0%
Contributions from Restricted Revenues		8990	4,822,416.00	4,822,416.00	4,817,605.83	4,809,907.00	(12,509.00)	-0.3%
(e) TOTAL, CONTRIBUTIONS			(74,912,838.00)	(69,085,548.00)	4,817,605.83	(69,805,576.00)	(720,028.00)	1.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(76,138,771.00)	(69,002,115.00)	5,081,672.83	(70,022,143.00)	(1,020,028.00)	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,233,105.00	3,233,105.00	1,253,313.00	3,233,105.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,815,057.00	53,026,631.00	14,845,824.99	53,269,158.00	242,527.00	0.5%
3) Other State Revenue		8300-8599	50,238,870.00	58,829,092.00	17,541,763.96	59,451,742.00	622,650.00	1.1%
4) Other Local Revenue		8600-8799	64,478,710.00	66,536,223.00	36,010,135.27	70,380,579.00	3,844,356.00	5.8%
5) TOTAL, REVENUES			160,765,742.00	181,625,051.00	69,651,037.22	186,334,584.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	64,487,961.00	68,236,023.00	38,279,699.66	69,122,585.00	(886,562.00)	-1.3%
2) Classified Salaries		2000-2999	34,894,780.00	41,466,503.00	21,792,293.06	41,786,080.00	(319,577.00)	-0.8%
3) Employee Benefits		3000-3999	64,338,441.00	72,836,457.00	29,263,080.52	72,242,755.00	593,702.00	0.8%
4) Books and Supplies		4000-4999	24,728,668.00	29,110,004.00	4,784,569.10	28,321,178.00	788,826.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	39,324,042.00	48,137,635.00	20,965,723.03	55,121,498.00	(6,983,863.00)	-14.5%
6) Capital Outlay		6000-6999	6,500.00	560,521.00	119,112.61	755,237.00	(194,716.00)	-34.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,261,844.00	6,457,426.00	206,419.17	6,457,426.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,890,819.00	2,050,426.00	127,475.24	2,068,834.00	(18,408.00)	-0.9%
9) TOTAL, EXPENDITURES			235,933,055.00	268,854,995.00	115,538,372.39	275,875,593.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(75,167,313.00)	(87,229,944.00)	(45,887,335.17)	(89,541,009.00)		
<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	69,085,548.00	(4,817,605.83)	69,805,575.00	720,027.00	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,912,838.00	68,199,504.00	(4,817,605.83)	68,919,531.00		

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)	(19,030,440.00)	(50,704,941.00)	(20,621,478.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,423,603.00	40,683,992.00		40,683,990.00	(2.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,423,603.00	40,683,992.00		40,683,990.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,423,603.00	40,683,992.00		40,683,990.00		
2) Ending Balance, June 30 (E + F1e)			9,169,128.00	21,653,552.00		20,062,512.00		
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	9,169,128.00	21,653,552.00		20,062,512.00		
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		

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		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<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	1,253,313.00	3,233,105.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			3,233,105.00	3,233,105.00	1,253,313.00	3,233,105.00	0.00	0.0%
<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	864,978.00	(51,352.00)	864,978.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	15,509,048.00	20,646,938.00	8,090,049.53	20,786,364.00	139,426.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,762,361.00	2,571,579.00	585,911.72	2,572,406.00	827.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	245,938.00	307,623.00	84,871.40	307,623.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,095,146.00	1,649,170.00	412,539.89	1,649,170.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	12,594,663.00	15,232,222.00	4,819,638.96	15,232,972.00	750.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	451,190.00	0.00	451,190.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,090,021.00	2,681,444.00	904,165.49	2,782,968.00	101,524.00	3.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,815,057.00</b>	<b>53,026,631.00</b>	<b>14,845,824.99</b>	<b>53,269,158.00</b>	<b>242,527.00</b>	<b>0.5%</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	20,570,102.00	11,313,555.00	20,570,102.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,400,000.00	1,835,630.00	212,050.90	1,729,311.00	(106,319.00)	-5.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,951,251.00	8,752,423.00	0.00	8,752,423.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	1,172,847.00	1,161,118.59	1,172,847.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,676.00	546,676.00	0.00	546,676.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	35,000.00	26,250.00	35,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,395,905.00	25,916,414.00	4,828,789.47	26,645,383.00	728,969.00	2.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>50,238,870.00</b>	<b>58,829,092.00</b>	<b>17,541,763.96</b>	<b>59,451,742.00</b>	<b>622,650.00</b>	<b>1.1%</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	44,204,430.00	24,305,048.19	44,204,430.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	8,860,439.00	5,659,818.40	8,860,439.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	28,054.00	51,186.40	28,054.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	20,767,321.00	13,443,300.00	5,994,082.28	17,287,656.00	3,844,356.00	28.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>64,478,710.00</b>	<b>66,536,223.00</b>	<b>36,010,135.27</b>	<b>70,380,579.00</b>	<b>3,844,356.00</b>	<b>5.8%</b>
<b>TOTAL, REVENUES</b>			<b>160,765,742.00</b>	<b>181,625,051.00</b>	<b>69,651,037.22</b>	<b>186,334,584.00</b>	<b>4,709,533.00</b>	<b>2.6%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	56,164,255.00	59,532,618.00	33,776,326.90	60,771,821.00	(1,239,203.00)	-2.1%
Certificated Pupil Support Salaries		1200	6,864,347.00	6,849,039.00	3,445,576.52	6,458,107.00	390,932.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,228,388.00	1,694,958.00	984,439.06	1,733,249.00	(38,291.00)	-2.3%
Other Certificated Salaries		1900	230,971.00	159,408.00	73,357.18	159,408.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			64,487,961.00	68,236,023.00	38,279,699.66	69,122,585.00	(886,562.00)	-1.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,001,629.00	15,714,029.00	8,202,755.90	15,029,725.00	684,304.00	4.4%
Classified Support Salaries		2200	10,293,473.00	11,579,769.00	6,096,411.65	12,268,984.00	(689,215.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	8,648,603.00	10,793,639.00	5,811,182.38	11,032,638.00	(238,999.00)	-2.2%
Clerical, Technical and Office Salaries		2400	1,646,576.00	2,904,354.00	1,516,686.83	2,988,703.00	(84,349.00)	-2.9%
Other Classified Salaries		2900	304,499.00	474,712.00	165,256.30	466,030.00	8,682.00	1.8%
TOTAL, CLASSIFIED SALARIES			34,894,780.00	41,466,503.00	21,792,293.06	41,786,080.00	(319,577.00)	-0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,412,460.00	29,319,294.00	6,077,177.96	29,173,459.00	145,835.00	0.5%
PERS		3201-3202	7,181,079.00	8,049,997.00	4,064,520.05	8,125,855.00	(75,858.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	3,824,103.00	4,330,181.00	2,215,465.18	4,393,741.00	(63,560.00)	-1.5%
Health and Welfare Benefits		3401-3402	21,334,369.00	23,121,923.00	12,522,918.66	22,589,725.00	532,198.00	2.3%
Unemployment Insurance		3501-3502	51,745.00	58,255.00	30,027.29	59,773.00	(1,518.00)	-2.6%
Workers' Compensation		3601-3602	6,007,541.00	6,486,119.00	3,600,374.50	6,456,847.00	29,272.00	0.5%
OPEB, Allocated		3701-3702	181,655.00	224,491.00	(76.17)	187,863.00	36,628.00	16.3%
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	1,246,197.00	752,673.05	1,255,492.00	(9,295.00)	-0.7%
TOTAL, EMPLOYEE BENEFITS			64,338,441.00	72,836,457.00	29,263,080.52	72,242,755.00	593,702.00	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,418,000.00	3,268,445.00	2,385,201.80	3,084,054.00	184,391.00	5.6%
Books and Other Reference Materials		4200	440,276.00	617,552.00	349,090.13	754,068.00	(136,516.00)	-22.1%
Materials and Supplies		4300	22,125,303.00	23,955,230.00	1,513,604.31	22,381,192.00	1,574,038.00	6.6%
Noncapitalized Equipment		4400	745,089.00	1,268,777.00	536,672.86	2,101,864.00	(833,087.00)	-65.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,728,668.00	29,110,004.00	4,784,569.10	28,321,178.00	788,826.00	2.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	318,578.00	2,601,598.01	2,579,608.00	(2,261,030.00)	-709.7%
Travel and Conferences		5200	698,206.00	1,203,364.00	336,807.86	1,767,475.00	(564,111.00)	-46.9%
Dues and Memberships		5300	36,900.00	39,050.00	18,922.00	41,050.00	(2,000.00)	-5.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	83,854.00	41,417.27	83,854.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,119,131.00	3,279,827.00	2,194,690.57	4,107,322.00	(827,495.00)	-25.2%
Transfers of Direct Costs		5710	2,046,556.00	2,129,542.00	730,349.36	2,088,440.00	41,102.00	1.9%
Transfers of Direct Costs - Interfund		5750	0.00	(6,388.00)	(8,215.14)	(6,832.00)	444.00	-7.0%
Professional/Consulting Services and Operating Expenditures		5800	34,296,749.00	41,072,334.00	15,047,564.68	44,442,902.00	(3,370,568.00)	-8.2%
Communications		5900	26,500.00	17,474.00	2,588.42	17,679.00	(205.00)	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,324,042.00	48,137,635.00	20,965,723.03	55,121,498.00	(6,983,863.00)	-14.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	560,521.00	119,112.61	755,237.00	(194,716.00)	-34.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,500.00	560,521.00	119,112.61	755,237.00	(194,716.00)	-34.7%
<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	6,457,426.00	206,419.17	6,457,426.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,261,844.00	6,457,426.00	206,419.17	6,457,426.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,890,819.00	2,050,426.00	127,475.24	2,068,834.00	(18,408.00)	-0.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,890,819.00	2,050,426.00	127,475.24	2,068,834.00	(18,408.00)	-0.9%
TOTAL, EXPENDITURES			235,933,055.00	268,854,995.00	115,538,372.39	275,875,593.00	(7,020,598.00)	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<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) TOTAL, INTERFUND TRANSFERS OUT			0.00	886,044.00	0.00	886,044.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	79,735,254.00	73,907,964.00	0.00	74,615,482.00	707,518.00	1.0%
Contributions from Restricted Revenues		8990	(4,822,416.00)	(4,822,416.00)	(4,817,605.83)	(4,809,907.00)	12,509.00	-0.3%
(e) TOTAL, CONTRIBUTIONS			74,912,838.00	69,085,548.00	(4,817,605.83)	69,805,575.00	720,027.00	1.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			74,912,838.00	68,199,504.00	(4,817,605.83)	68,919,531.00	(720,027.00)	1.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	387,868,765.00	387,932,725.00	191,882,804.35	386,538,427.00	(1,394,298.00)	-0.4%
2) Federal Revenue		8100-8299	42,815,057.00	53,026,631.00	14,845,824.99	53,269,158.00	242,527.00	0.5%
3) Other State Revenue		8300-8599	58,453,532.00	70,593,862.00	20,341,283.71	70,936,279.00	342,417.00	0.5%
4) Other Local Revenue		8600-8799	78,496,196.00	72,471,197.00	38,134,896.74	76,941,410.00	4,470,213.00	6.2%
5) TOTAL, REVENUES			567,633,550.00	584,024,415.00	265,204,809.79	587,685,274.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	205,002,586.00	206,793,265.00	120,671,008.15	206,302,507.00	490,758.00	0.2%
2) Classified Salaries		2000-2999	87,407,482.00	97,683,274.00	52,699,732.51	97,536,927.00	146,347.00	0.1%
3) Employee Benefits		3000-3999	156,039,794.00	165,456,606.00	81,294,180.36	163,520,507.00	1,936,099.00	1.2%
4) Books and Supplies		4000-4999	32,302,078.00	34,481,562.00	6,897,539.92	36,612,441.00	(2,130,879.00)	-6.2%
5) Services and Other Operating Expenditures		5000-5999	75,171,896.00	91,179,972.00	38,882,826.66	94,946,166.00	(3,766,194.00)	-4.1%
6) Capital Outlay		6000-6999	127,474.00	665,003.00	129,972.73	843,218.00	(178,215.00)	-26.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,247,281.00	12,442,863.00	4,036,582.33	12,442,863.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,156,260.00)	(1,078,474.00)	(39,018.34)	(1,078,472.00)	(2.00)	0.0%
9) TOTAL, EXPENDITURES			567,142,331.00	607,624,071.00	304,572,824.32	611,126,157.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			491,219.00	(23,599,656.00)	(39,368,014.53)	(23,440,883.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	564,067.00	564,067.00	264,067.00	264,067.00	(300,000.00)	-53.2%
b) Transfers Out		7600-7629	1,790,000.00	1,366,678.00	0.00	1,366,678.00	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	(1.00)	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,225,933.00)	(802,611.00)	264,067.00	(1,102,612.00)		

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>			(734,714.00)	(24,402,267.00)	(39,103,947.53)	(24,543,495.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,997,993.00	71,245,989.00		71,245,987.00	(2.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		3,485,097.00	3,485,097.00	New
c) As of July 1 - Audited (F1a + F1b)			29,997,993.00	71,245,989.00		74,731,084.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,997,993.00	71,245,989.00		74,731,084.00		
2) Ending Balance, June 30 (E + F1e)			29,263,279.00	46,843,722.00		50,187,589.00		
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		9740	9,169,128.00	21,653,552.00		20,062,512.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,875,181.00	10,883,463.66		15,804,434.10		
Assignment of Ending Fund Balance 00	0000	9780	2,660,899.00					
Assignment of Ending Fund Balance	1100	9780	214,282.00					
Prop 39 Charter Repairs	0000	9780		2,283,187.31				
Stale dated warrants	0000	9780		1,588,259.88				
ECE Rental	0000	9780		32,253.88				
FY18 Audit Adjustment	0000	9780		144,219.00				
Chromebooks	0000	9780		750,000.00				
Additional Reserve for Economic Unce	0000	9780		6,085,543.59				
Audit adjustment for health & welfare	0000	9780				4,001,789.10		
ECE Rental	0000	9780				32,254.00		
FY 18 Audit Adjustment	0000	9780				144,219.00		
Additional Reserve	0000	9780				6,120,565.00		
Staledated Warrants	0000	9780				1,588,260.00		
Prop39 Charter repairs	0000	9780				2,283,187.00		
Chromebooks	0000	9780				750,000.00		
Other	0000	9780				884,160.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,068,970.00	12,179,815.00		12,249,857.00		
Unassigned/Unappropriated Amount		9790	0.00	1,976,891.34		1,920,785.90		

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	223,616,345.00	123,846,058.00	223,191,593.00	(424,752.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	51,825,011.00	55,539,558.00	28,526,875.00	55,058,055.00	(481,503.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	(929,192.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	646,053.00	646,053.00	0.00	652,078.00	6,025.00	0.9%
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	1,935,305.00	(100,749.00)	-4.9%
County & District Taxes								
Secured Roll Taxes		8041	72,068,070.00	72,567,198.00	43,892,528.10	75,666,387.00	3,099,189.00	4.3%
Unsecured Roll Taxes		8042	6,949,421.00	6,949,421.00	4,492,282.79	7,169,178.00	219,757.00	3.2%
Prior Years' Taxes		8043	(450,248.00)	(450,248.00)	(194,925.14)	(1,083,126.00)	(632,878.00)	140.6%
Supplemental Taxes		8044	1,394,993.00	1,394,993.00	879,592.21	2,688,409.00	1,293,416.00	92.7%
Education Revenue Augmentation Fund (ERAF)		8045	43,824,783.00	43,824,783.00	0.00	36,881,445.00	(6,943,338.00)	-15.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,544,966.00	17,544,966.00	9,810,879.35	19,672,532.00	2,127,566.00	12.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,540,783.00	423,669,123.00	210,329,433.35	421,831,856.00	(1,837,267.00)	-0.4%
<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)	(38,969,503.00)	(19,699,942.00)	(38,526,534.00)	442,969.00	-1.1%
Property Taxes Transfers		8097	3,233,105.00	3,233,105.00	1,253,313.00	3,233,105.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			387,868,765.00	387,932,725.00	191,882,804.35	386,538,427.00	(1,394,298.00)	-0.4%
<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	864,978.00	(51,352.00)	864,978.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	15,509,048.00	20,646,938.00	8,090,049.53	20,786,364.00	139,426.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,762,361.00	2,571,579.00	585,911.72	2,572,406.00	827.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	245,938.00	307,623.00	84,871.40	307,623.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,095,146.00	1,649,170.00	412,539.89	1,649,170.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	12,594,663.00	15,232,222.00	4,819,638.96	15,232,972.00	750.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	451,190.00	0.00	451,190.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,090,021.00	2,681,444.00	904,165.49	2,782,968.00	101,524.00	3.8%
TOTAL, FEDERAL REVENUE			42,815,057.00	53,026,631.00	14,845,824.99	53,269,158.00	242,527.00	0.5%
<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	20,570,102.00	11,313,555.00	20,570,102.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,354,857.00	1,293,028.00	1,305,580.00	1,305,580.00	12,552.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	6,545,805.00	7,077,447.00	1,761,632.65	6,678,343.00	(399,104.00)	-5.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,951,251.00	8,752,423.00	0.00	8,752,423.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	1,172,847.00	1,161,118.59	1,172,847.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,676.00	546,676.00	0.00	546,676.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	35,000.00	26,250.00	35,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,109,905.00	31,146,339.00	4,773,147.47	31,875,308.00	728,969.00	2.3%
TOTAL, OTHER STATE REVENUE			58,453,532.00	70,593,862.00	20,341,283.71	70,936,279.00	342,417.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	44,204,430.00	24,305,048.19	44,204,430.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	8,860,439.00	8,860,439.00	5,659,818.40	8,860,439.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	430,566.00	710,000.00	413,850.16	710,000.00	0.00	0.0%
Interest		8660	730,000.00	1,000,000.00	422,921.34	1,323,795.00	323,795.00	32.4%
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	1,353,981.00	155,159.00	12.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	28,054.00	51,186.40	28,054.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	23,564,980.00	16,469,452.00	7,282,072.25	20,460,711.00	3,991,259.00	24.2%
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	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>72,471,197.00</b>	<b>38,134,896.74</b>	<b>76,941,410.00</b>	<b>4,470,213.00</b>	<b>6.2%</b>
<b>TOTAL, REVENUES</b>			<b>567,633,550.00</b>	<b>584,024,415.00</b>	<b>265,204,809.79</b>	<b>587,685,274.00</b>	<b>3,660,859.00</b>	<b>0.6%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	169,317,359.00	171,230,217.00	100,665,601.55	171,321,297.00	(91,080.00)	-0.1%
Certificated Pupil Support Salaries		1200	13,268,724.00	13,836,152.00	7,574,082.94	13,386,055.00	450,097.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	21,844,602.00	21,184,016.00	12,148,399.08	21,052,506.00	131,510.00	0.6%
Other Certificated Salaries		1900	571,901.00	542,880.00	282,924.58	542,649.00	231.00	0.0%
TOTAL, CERTIFICATED SALARIES			205,002,586.00	206,793,265.00	120,671,008.15	206,302,507.00	490,758.00	0.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,178,984.00	15,868,686.00	8,258,295.93	15,184,012.00	684,674.00	4.3%
Classified Support Salaries		2200	30,498,640.00	33,159,731.00	18,197,518.89	33,629,824.00	(470,093.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	27,595,808.00	30,157,331.00	16,372,051.19	30,320,367.00	(163,036.00)	-0.5%
Clerical, Technical and Office Salaries		2400	13,705,194.00	16,589,875.00	9,098,606.72	16,643,975.00	(54,100.00)	-0.3%
Other Classified Salaries		2900	1,428,856.00	1,907,651.00	773,259.78	1,758,749.00	148,902.00	7.8%
TOTAL, CLASSIFIED SALARIES			87,407,482.00	97,683,274.00	52,699,732.51	97,536,927.00	146,347.00	0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	49,943,679.00	52,810,033.00	19,013,624.04	52,525,369.00	284,664.00	0.5%
PERS		3201-3202	17,528,935.00	18,513,828.00	9,386,820.18	18,410,104.00	103,724.00	0.6%
OASDI/Medicare/Alternative		3301-3302	10,033,513.00	10,827,636.00	5,739,830.76	10,902,007.00	(74,371.00)	-0.7%
Health and Welfare Benefits		3401-3402	57,308,149.00	61,545,945.00	34,324,839.72	60,114,528.00	1,431,417.00	2.3%
Unemployment Insurance		3501-3502	148,947.00	155,834.00	460,973.89	318,998.00	(163,164.00)	-104.7%
Workers' Compensation		3601-3602	17,630,219.00	18,178,538.00	10,386,691.11	18,118,666.00	59,872.00	0.3%
OPEB, Allocated		3701-3702	273,942.00	279,477.00	202,512.84	(17,361.00)	296,838.00	106.2%
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	3,145,315.00	1,778,887.82	3,148,196.00	(2,881.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			156,039,794.00	165,456,606.00	81,294,180.36	163,520,507.00	1,936,099.00	1.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,424,394.00	3,270,628.00	2,385,920.06	5,490,879.00	(2,220,251.00)	-67.9%
Books and Other Reference Materials		4200	802,513.00	1,078,087.00	662,976.30	1,255,065.00	(176,978.00)	-16.4%
Materials and Supplies		4300	28,766,873.00	28,156,006.00	3,129,773.29	26,751,768.00	1,404,238.00	5.0%
Noncapitalized Equipment		4400	1,308,298.00	1,976,841.00	718,870.27	3,114,729.00	(1,137,888.00)	-57.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,302,078.00	34,481,562.00	6,897,539.92	36,612,441.00	(2,130,879.00)	-6.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	318,578.00	2,601,598.01	2,579,608.00	(2,261,030.00)	-709.7%
Travel and Conferences		5200	1,043,384.00	1,614,277.00	499,852.00	2,243,883.00	(629,606.00)	-39.0%
Dues and Memberships		5300	462,807.00	441,073.00	187,496.88	438,754.00	2,319.00	0.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,535,058.00	10,136,946.00	5,159,994.76	10,136,945.00	1.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,904,918.00	4,140,408.00	2,487,870.19	4,996,904.00	(856,496.00)	-20.7%
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)	(1,062,925.00)	(894,471.40)	(1,066,468.00)	3,543.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	60,634,418.00	73,099,108.00	28,087,239.79	73,126,406.00	(27,298.00)	0.0%
Communications		5900	2,569,576.00	2,492,507.00	753,246.43	2,490,134.00	2,373.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,171,896.00	91,179,972.00	38,882,826.66	94,946,166.00	(3,766,194.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	15,000.00	879.00	5.5%
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	111,595.00	649,124.00	129,972.73	828,218.00	(179,094.00)	-27.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			127,474.00	665,003.00	129,972.73	843,218.00	(178,215.00)	-26.8%
<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	(3,468.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,261,844.00	6,457,426.00	206,419.17	6,457,426.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	507,955.00	507,955.00	0.00	507,955.00	0.00	0.0%
Other Debt Service - Principal		7439	5,477,482.00	5,477,482.00	3,833,631.16	5,477,482.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,247,281.00	12,442,863.00	4,036,582.33	12,442,863.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	3.00		
Transfers of Indirect Costs - Interfund		7350	(1,156,260.00)	(1,078,474.00)	(39,018.34)	(1,078,475.00)	1.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,156,260.00)	(1,078,474.00)	(39,018.34)	(1,078,472.00)	(2.00)	0.0%
TOTAL, EXPENDITURES			567,142,331.00	607,624,071.00	304,572,824.32	611,126,157.00	(3,502,086.00)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	264,067.00	(300,000.00)	-53.2%
(a) TOTAL, INTERFUND TRANSFERS IN			564,067.00	564,067.00	264,067.00	264,067.00	(300,000.00)	-53.2%
<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	480,634.00	0.00	480,634.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	886,044.00	0.00	886,044.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,790,000.00	1,366,678.00	0.00	1,366,678.00	0.00	0.0%
<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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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	(1.00)		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(1.00)	(1.00)	New
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,225,933.00)	(802,611.00)	264,067.00	(1,102,612.00)	300,001.00	37.4%

Resource	Description	2019-20
		Projected Year Totals
8150	Ongoing & Major Maintenance Account (RM,	514,628.00
9010	Other Restricted Local	19,547,884.00
Total, Restricted Balance		20,062,512.00

**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	209,860.00	19,598.00	209,860.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,511,382.00	2,663,181.00	1,319,404.00	2,663,181.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,800.00	105,005.00	59,478.16	145,093.00	40,088.00	38.2%
5) TOTAL, REVENUES			2,820,379.00	2,978,046.00	1,398,480.16	3,018,134.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,536,964.00	1,653,697.00	907,181.13	1,653,697.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,217.00	390,903.00	209,841.01	403,770.00	(12,867.00)	-3.3%
3) Employee Benefits		3000-3999	815,063.00	961,788.00	405,736.36	958,448.00	3,340.00	0.3%
4) Books and Supplies		4000-4999	53,951.00	788,769.00	19,908.89	779,943.00	8,826.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	82,209.00	181,290.00	78,348.67	213,790.00	(32,500.00)	-17.9%
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	92,817.00	39,018.34	92,818.00	(1.00)	0.0%
9) TOTAL, EXPENDITURES			2,877,474.00	4,069,264.00	1,660,034.40	4,102,466.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(57,095.00)	(1,091,218.00)	(261,554.24)	(1,084,332.00)		
<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)	(1,091,218.00)	(261,554.24)	(1,084,332.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,295,999.00	2,100,071.00		2,100,071.00	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)			1,295,999.00	2,100,071.00		2,100,071.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,295,999.00	2,100,071.00		2,100,071.00		
2) Ending Balance, June 30 (E + F1e)			1,238,904.00	1,008,853.00		1,015,739.00		
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	1,238,904.00	1,008,853.00		1,008,852.00		
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		6,888.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(1.00)		

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%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	209,860.00	19,598.00	209,860.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			208,197.00	209,860.00	19,598.00	209,860.00	0.00	0.0%
<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	2,528,549.00	1,319,404.00	2,528,549.00	0.00	0.0%
All Other State Revenue	All Other	8590	88,592.00	134,632.00	0.00	134,632.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,511,382.00	2,663,181.00	1,319,404.00	2,663,181.00	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	10,670.84	37,788.00	37,788.00	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								
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	105,005.00	48,807.32	107,305.00	2,300.00	2.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,800.00	105,005.00	59,478.16	145,093.00	40,088.00	38.2%
TOTAL, REVENUES			2,820,379.00	2,978,046.00	1,398,480.16	3,018,134.00		

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,145,250.00	1,280,067.00	689,867.47	1,280,067.00	0.00	0.0%
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	209,800.99	360,659.00	0.00	0.0%
Other Certificated Salaries		1900	31,055.00	12,971.00	7,512.67	12,971.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,536,964.00</b>	<b>1,653,697.00</b>	<b>907,181.13</b>	<b>1,653,697.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	131,105.00	132,098.00	71,344.69	110,674.00	21,424.00	16.2%
Classified Support Salaries		2200	10,000.00	17,529.00	4,757.97	17,529.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,994.00	28,594.00	16,679.95	28,594.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	149,118.00	197,682.00	117,058.40	231,973.00	(34,291.00)	-17.3%
Other Classified Salaries		2900	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>316,217.00</b>	<b>390,903.00</b>	<b>209,841.01</b>	<b>403,770.00</b>	<b>(12,867.00)</b>	<b>-3.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	365,831.00	416,088.00	144,705.09	416,088.00	0.00	0.0%
PERS		3201-3202	65,773.00	73,159.00	27,903.45	75,731.00	(2,572.00)	-3.5%
OASDI/Medicare/Alternative		3301-3302	50,563.00	63,233.00	29,819.24	64,085.00	(852.00)	-1.3%
Health and Welfare Benefits		3401-3402	209,692.00	271,337.00	128,455.83	263,122.00	8,215.00	3.0%
Unemployment Insurance		3501-3502	927.00	1,018.00	558.67	1,018.00	0.00	0.0%
Workers' Compensation		3601-3602	111,191.00	122,853.00	67,021.39	123,475.00	(622.00)	-0.5%
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	14,100.00	7,238.05	14,929.00	(829.00)	-5.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>815,063.00</b>	<b>961,788.00</b>	<b>405,736.36</b>	<b>958,448.00</b>	<b>3,340.00</b>	<b>0.3%</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	735,585.00	13,318.73	726,759.00	8,826.00	1.2%
Noncapitalized Equipment		4400	1,000.00	53,184.00	6,590.16	53,184.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>53,951.00</b>	<b>788,769.00</b>	<b>19,908.89</b>	<b>779,943.00</b>	<b>8,826.00</b>	<b>1.1%</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 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	45,395.00	25,378.03	70,395.00	(25,000.00)	-55.1%
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	1,103.69	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	69,225.00	194.70	69,225.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,000.00	58,670.00	50,602.25	66,170.00	(7,500.00)	-12.8%
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>181,290.00</b>	<b>78,348.67</b>	<b>213,790.00</b>	<b>(32,500.00)</b>	<b>-17.9%</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	92,817.00	39,018.34	92,818.00	(1.00)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>73,070.00</b>	<b>92,817.00</b>	<b>39,018.34</b>	<b>92,818.00</b>	<b>(1.00)</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,877,474.00</b>	<b>4,069,264.00</b>	<b>1,660,034.40</b>	<b>4,102,466.00</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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
6391	Adult Education Program	1,008,852.00
Total, Restricted Balance		<u>1,008,852.00</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	890,768.00	346,470.00	890,768.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,656,863.00	14,106,604.00	7,290,081.50	14,106,604.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,961.00	100,961.00	136,169.99	108,958.00	7,997.00	7.9%
5) TOTAL, REVENUES			14,574,690.00	15,098,333.00	7,772,721.49	15,106,330.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,850,261.00	3,820,319.00	2,070,059.96	3,672,436.00	147,883.00	3.9%
2) Classified Salaries		2000-2999	3,653,994.00	3,673,108.00	2,315,408.55	3,844,183.00	(171,075.00)	-4.7%
3) Employee Benefits		3000-3999	4,776,670.00	4,829,805.00	2,646,284.14	4,790,052.00	39,753.00	0.8%
4) Books and Supplies		4000-4999	28,838.00	170,992.00	57,406.34	1,820,164.00	(1,649,172.00)	-964.5%
5) Services and Other Operating Expenditures		5000-5999	1,650,434.00	2,096,900.00	1,115,395.91	2,101,042.00	(4,142.00)	-0.2%
6) Capital Outlay		6000-6999	0.00	6,399.00	0.00	6,379.00	20.00	0.3%
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	557,269.00	464,914.00	0.00	464,914.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,517,466.00	15,062,437.00	8,204,554.90	16,699,170.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			57,224.00	35,896.00	(431,833.41)	(1,592,840.00)		
<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	(21,328.00)	(489,057.41)	(1,650,064.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,312.00	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)			8,312.00	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)			8,312.00	1,678,133.00		1,678,133.00		
2) Ending Balance, June 30 (E + F1e)			8,312.00	1,656,805.00		28,069.00		
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	1,636,738.00		5.00		
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	8,312.00	20,067.00		28,064.00		
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	890,768.00	346,470.00	890,768.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			1,816,866.00	890,768.00	346,470.00	890,768.00	0.00	0.0%
<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	13,871,679.00	7,288,206.50	13,871,679.00	0.00	0.0%
All Other State Revenue	All Other	8590	193,643.00	234,925.00	1,875.00	234,925.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			12,656,863.00	14,106,604.00	7,290,081.50	14,106,604.00	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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,412.09	7,997.00	7,997.00	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								
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	39,471.24	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>			100,961.00	100,961.00	136,169.99	108,958.00	7,997.00	7.9%
<b>TOTAL, REVENUES</b>			14,574,690.00	15,098,333.00	7,772,721.49	15,106,330.00		

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,598,887.00	2,512,004.00	1,229,250.46	2,322,610.00	189,394.00	7.5%
Certificated Pupil Support Salaries		1200	79,395.00	259,272.00	229,057.40	300,783.00	(41,511.00)	-16.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,069,393.00	951,956.00	555,513.01	951,956.00	0.00	0.0%
Other Certificated Salaries		1900	102,586.00	97,087.00	56,239.09	97,087.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,850,261.00</b>	<b>3,820,319.00</b>	<b>2,070,059.96</b>	<b>3,672,436.00</b>	<b>147,883.00</b>	<b>3.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,111,005.00	2,977,301.00	1,847,994.96	3,040,243.00	(62,942.00)	-2.1%
Classified Support Salaries		2200	0.00	32,889.00	19,836.31	52,193.00	(19,304.00)	-58.7%
Classified Supervisors' and Administrators' Salaries		2300	95,347.00	133,480.00	149,435.07	232,601.00	(99,121.00)	-74.3%
Clerical, Technical and Office Salaries		2400	447,642.00	529,438.00	298,142.21	519,146.00	10,292.00	1.9%
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>3,673,108.00</b>	<b>2,315,408.55</b>	<b>3,844,183.00</b>	<b>(171,075.00)</b>	<b>-4.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	706,617.00	666,384.00	258,837.01	669,553.00	(3,169.00)	-0.5%
PERS		3201-3202	877,122.00	851,061.00	503,550.63	855,384.00	(4,323.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	376,611.00	401,137.00	235,763.05	400,926.00	211.00	0.1%
Health and Welfare Benefits		3401-3402	2,298,469.00	2,367,989.00	1,342,434.73	2,321,177.00	46,812.00	2.0%
Unemployment Insurance		3501-3502	3,726.00	3,926.00	2,193.44	3,903.00	23.00	0.6%
Workers' Compensation		3601-3602	447,155.00	469,092.00	263,138.70	467,855.00	1,237.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	217.40	217.00	(217.00)	New
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	70,216.00	40,149.18	71,037.00	(821.00)	-1.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,776,670.00</b>	<b>4,829,805.00</b>	<b>2,646,284.14</b>	<b>4,790,052.00</b>	<b>39,753.00</b>	<b>0.8%</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	166,671.00	53,141.61	1,815,843.00	(1,649,172.00)	-989.5%
Noncapitalized Equipment		4400	749.00	4,321.00	4,264.73	4,321.00	0.00	0.0%
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>170,992.00</b>	<b>57,406.34</b>	<b>1,820,164.00</b>	<b>(1,649,172.00)</b>	<b>-964.5%</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	80,036.53	80,037.00	(80,037.00)	New
Travel and Conferences		5200	91.00	5,746.00	4,229.05	8,088.00	(2,342.00)	-40.8%
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	268,000.00	78,155.84	268,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	20,587.00	3,104.14	20,587.00	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	1,137,275.00	1,137,475.00	912,374.09	1,137,475.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	513,068.00	664,747.00	39,967.31	586,510.00	78,237.00	11.8%
Communications		5900	0.00	345.00	(2,471.05)	345.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,650,434.00</b>	<b>2,096,900.00</b>	<b>1,115,395.91</b>	<b>2,101,042.00</b>	<b>(4,142.00)</b>	<b>-0.2%</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	6,399.00	0.00	6,379.00	20.00	0.3%
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>6,399.00</b>	<b>0.00</b>	<b>6,379.00</b>	<b>20.00</b>	<b>0.3%</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								
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	464,914.00	0.00	464,914.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>557,269.00</b>	<b>464,914.00</b>	<b>0.00</b>	<b>464,914.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,517,466.00</b>	<b>15,062,437.00</b>	<b>8,204,554.90</b>	<b>16,699,170.00</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		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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,224.00)	(57,224.00)	(57,224.00)	(57,224.00)		

Resource	Description	2019/20	
		Projected Year Totals	
5025	Child Development: Federal Child Care, Center-based		2.00
6105	Child Development: California State Preschool Program		3.00
Total, Restricted Balance			5.00

**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	16,814,155.00	5,886,256.42	16,814,155.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,005,561.00	1,040,776.00	225,134.21	1,040,776.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,302.00	770,958.00	228,468.32	1,870,958.00	1,100,000.00	142.7%
5) TOTAL, REVENUES			17,243,814.00	18,625,889.00	6,339,858.95	19,725,889.00		
<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	6,822,260.00	3,297,105.32	6,846,760.00	(24,500.00)	-0.4%
3) Employee Benefits		3000-3999	4,162,085.00	4,284,388.00	1,982,137.26	4,286,920.00	(2,532.00)	-0.1%
4) Books and Supplies		4000-4999	7,079,500.00	6,832,878.00	3,633,536.72	7,900,870.00	(1,067,992.00)	-15.6%
5) Services and Other Operating Expenditures		5000-5999	177,392.00	213,579.00	112,017.79	485,556.00	(271,977.00)	-127.3%
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	520,743.00	0.00	520,743.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,826,971.00	18,755,666.00	9,024,797.09	20,122,667.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,583,157.00)	(129,777.00)	(2,684,938.14)	(396,778.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,790,000.00	480,634.00	0.00	480,634.00	0.00	0.0%
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	273,791.00	(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	144,014.00	(2,891,781.14)	(122,987.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,788.00	161,801.00		161,801.00	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)			7,788.00	161,801.00		161,801.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,788.00	161,801.00		161,801.00		
2) Ending Balance, June 30 (E + F1e)			7,788.00	305,815.00		38,814.00		
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	305,815.00		38,814.00		
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	7,788.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	15,907,951.00	16,814,155.00	5,886,256.42	16,814,155.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,907,951.00	16,814,155.00	5,886,256.42	16,814,155.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	1,040,776.00	127,638.52	1,040,776.00	0.00	0.0%
All Other State Revenue		8590	1,005,561.00	0.00	97,495.69	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,005,561.00	1,040,776.00	225,134.21	1,040,776.00	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%
Food Service Sales		8634	320,302.00	670,852.00	57,507.31	670,852.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	45,000.00	18,150.05	45,000.00	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								
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	55,106.00	152,810.96	1,155,106.00	1,100,000.00	1996.2%
TOTAL, OTHER LOCAL REVENUE			330,302.00	770,958.00	228,468.32	1,870,958.00	1,100,000.00	142.7%
TOTAL, REVENUES			17,243,814.00	18,625,889.00	6,339,858.95	19,725,889.00		

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>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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	5,751,458.00	5,659,415.00	2,728,313.54	5,659,415.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	739,314.00	796,055.00	385,879.84	820,555.00	(24,500.00)	-3.1%
Clerical, Technical and Office Salaries		2400	284,483.00	341,790.00	182,911.94	341,790.00	0.00	0.0%
Other Classified Salaries		2900	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,800,255.00	6,822,260.00	3,297,105.32	6,846,760.00	(24,500.00)	-0.4%
<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	1,180,098.00	485,082.56	1,182,131.00	(2,033.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	506,638.00	503,267.00	234,564.78	503,766.00	(499.00)	-0.1%
Health and Welfare Benefits		3401-3402	1,957,776.00	1,946,462.00	931,743.37	1,946,462.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,399.00	3,395.00	1,650.01	3,395.00	0.00	0.0%
Workers' Compensation		3601-3602	407,732.00	407,777.00	197,596.73	407,777.00	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	259,686.00	243,389.00	131,499.81	243,389.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,162,085.00	4,284,388.00	1,982,137.26	4,286,920.00	(2,532.00)	-0.1%
<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	1,130,790.00	277,554.48	1,931,782.00	(800,992.00)	-70.8%
Noncapitalized Equipment		4400	113,187.00	113,187.00	0.00	113,187.00	0.00	0.0%
Food		4700	5,577,387.00	5,588,901.00	3,355,982.24	5,855,901.00	(267,000.00)	-4.8%
TOTAL, BOOKS AND SUPPLIES			7,079,500.00	6,832,878.00	3,633,536.72	7,900,870.00	(1,067,992.00)	-15.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	3,741.09	17,577.00	(1,077.00)	-6.5%
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	64,695.85	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)	(163,175.00)	(27,997.39)	(162,132.00)	(1,043.00)	0.6%
Professional/Consulting Services and Operating Expenditures		5800	159,500.00	198,754.00	70,078.24	468,611.00	(269,857.00)	-135.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			177,392.00	213,579.00	112,017.79	485,556.00	(271,977.00)	-127.3%
<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>			81,818.00	81,818.00	0.00	81,818.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	525,921.00	520,743.00	0.00	520,743.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			525,921.00	520,743.00	0.00	520,743.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			18,826,971.00	18,755,666.00	9,024,797.09	20,122,667.00		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	1,790,000.00	480,634.00	0.00	480,634.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,790,000.00	480,634.00	0.00	480,634.00	0.00	0.0%
<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) TOTAL, INTERFUND TRANSFERS OUT			206,843.00	206,843.00	206,843.00	206,843.00	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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,583,157.00	273,791.00	(206,843.00)	273,791.00		

Resource	Description	2019/20
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	38,814.00
Total, Restricted Balance		38,814.00

**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	35,000.00	8,686.13	86,853.00	51,853.00	148.2%
5) TOTAL, REVENUES			0.00	35,000.00	8,686.13	86,853.00		
<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	35,000.00	8,686.13	86,853.00		
<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	35,000.00	8,686.13	86,853.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,492.00	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)			5,492.00	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)			5,492.00	4,727,843.00		4,727,843.00		
2) Ending Balance, June 30 (E + F1e)			5,492.00	4,762,843.00		4,814,696.00		
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	5,492.00	4,762,843.00		4,814,696.00		
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%
TOTAL, LCFF SOURCES			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%
TOTAL, OTHER STATE REVENUE			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	35,000.00	8,686.13	86,853.00	51,853.00	148.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	35,000.00	8,686.13	86,853.00	51,853.00	148.2%
TOTAL, REVENUES			0.00	35,000.00	8,686.13	86,853.00		

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%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, EMPLOYEE BENEFITS			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	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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>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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

**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	10,840.00	0.00	10,840.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	433,680.00	1,055,709.50	3,491,774.00	3,058,094.00	705.1%
5) TOTAL, REVENUES			12,506.00	444,520.00	1,055,709.50	3,502,614.00		
<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	2,756,715.00	1,354,907.93	2,773,933.00	(17,218.00)	-0.6%
3) Employee Benefits		3000-3999	1,421,693.00	1,326,419.00	606,384.85	1,326,291.00	128.00	0.0%
4) Books and Supplies		4000-4999	0.00	4,049,485.00	716,092.63	4,191,555.00	(142,070.00)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	9,392,900.00	592,156.44	9,446,469.00	(53,569.00)	-0.6%
6) Capital Outlay		6000-6999	3,800,000.00	142,817,005.00	33,478,962.57	148,910,996.00	(6,093,991.00)	-4.3%
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	160,342,524.00	36,748,504.42	166,649,244.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,048,120.00)	(159,898,004.00)	(35,692,794.92)	(163,146,630.00)		
<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	175,000,000.00	175,000,000.00	175,000,000.00	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	175,000,000.00	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)	15,101,996.00	139,307,205.08	11,853,370.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,029,472.00	32,512,285.00		32,512,285.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(2,236,529.00)	(2,236,529.00)	New
c) As of July 1 - Audited (F1a + F1b)			9,029,472.00	32,512,285.00		30,275,756.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,029,472.00	32,512,285.00		30,275,756.00		
2) Ending Balance, June 30 (E + F1e)			981,352.00	47,614,281.00		42,129,126.00		
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	746,938.00	47,483,886.00		41,998,731.00		
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	234,414.00	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/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	12,506.00	10,840.00	0.00	10,840.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			12,506.00	10,840.00	0.00	10,840.00	0.00	0.0%
<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	686,875.69	3,058,094.00	3,058,094.00	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	433,680.00	368,833.81	433,680.00	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	433,680.00	1,055,709.50	3,491,774.00	3,058,094.00	705.1%
<b>TOTAL, REVENUES</b>			12,506.00	444,520.00	1,055,709.50	3,502,614.00		

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	26,670.00	24,001.24	43,888.00	(17,218.00)	-64.6%
Classified Supervisors' and Administrators' Salaries		2300	2,472,478.00	2,314,517.00	1,136,425.60	2,314,517.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	287,980.00	299,592.00	153,340.71	299,592.00	0.00	0.0%
Other Classified Salaries		2900	78,475.00	115,936.00	41,140.38	115,936.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,838,933.00	2,756,715.00	1,354,907.93	2,773,933.00	(17,218.00)	-0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,118.00	28,130.00	10,085.39	28,130.00	0.00	0.0%
PERS		3201-3202	536,573.00	503,849.00	238,573.49	503,721.00	128.00	0.0%
OASDI/Medicare/Alternative		3301-3302	202,259.00	197,474.00	93,716.43	197,474.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	448,185.00	408,292.00	169,129.92	408,292.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,418.00	1,376.00	677.21	1,376.00	0.00	0.0%
Workers' Compensation		3601-3602	170,091.00	164,980.00	81,123.23	164,980.00	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	21,049.00	22,318.00	13,079.18	22,318.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,421,693.00	1,326,419.00	606,384.85	1,326,291.00	128.00	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	4,049,485.00	716,092.63	4,191,555.00	(142,070.00)	-3.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	4,049,485.00	716,092.63	4,191,555.00	(142,070.00)	-3.5%
<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	6,000.00	1,180.20	6,000.00	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	600.00	234.60	600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,604,593.00	106,301.16	3,612,162.00	(7,569.00)	-0.2%
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	7,400.00	7,400.00	7,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,774,307.00	477,040.48	5,820,307.00	(46,000.00)	-0.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	9,392,900.00	592,156.44	9,446,469.00	(53,569.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	142,529,383.00	33,295,611.49	148,623,374.00	(6,093,991.00)	-4.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	287,622.00	183,351.08	287,622.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,800,000.00	142,817,005.00	33,478,962.57	148,910,996.00	(6,093,991.00)	-4.3%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,060,626.00	160,342,524.00	36,748,504.42	166,649,244.00		

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>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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	175,000,000.00	175,000,000.00	175,000,000.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	175,000,000.00	175,000,000.00	175,000,000.00	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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	175,000,000.00	175,000,000.00	175,000,000.00		

Resource	Description	2019/20
		Projected Year Totals
7690	STRS On-Behalf Pension Contributions	0.00
9010	Other Restricted Local	41,998,731.00
Total, Restricted Balance		41,998,731.00

**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	8,309,093.00	130,923.86	8,309,093.00	0.00	0.0%
5) TOTAL, REVENUES			8,300,000.00	8,309,093.00	130,923.86	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	357,022.00	272,149.63	357,022.00	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	13,544,031.00	13,187,009.00	9,898,389.98	19,187,010.00	(6,000,001.00)	-45.5%
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			13,544,031.00	13,544,031.00	10,170,539.61	19,544,032.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,244,031.00)	(5,234,938.00)	(10,039,615.75)	(11,234,939.00)		
<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)	(5,234,938.00)	(10,039,615.75)	(11,234,939.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,590,639.00	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)			13,590,639.00	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)			13,590,639.00	18,063,469.00		18,063,469.00		
2) Ending Balance, June 30 (E + F1e)			8,346,608.00	12,828,531.00		6,828,530.00		
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	35,550.00	8,035,550.00		6,828,530.00		
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	8,311,058.00	4,792,981.00		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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Interest		8660	300,000.00	300,000.00	35,592.98	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	9,093.00	95,330.88	9,093.00	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>			8,300,000.00	8,309,093.00	130,923.86	8,309,093.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,300,000.00	8,309,093.00	130,923.86	8,309,093.00		

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>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<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	357,022.00	272,149.63	357,022.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	357,022.00	272,149.63	357,022.00	0.00	0.0%
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	13,187,009.00	9,898,389.98	19,187,010.00	(6,000,001.00)	-45.5%
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%
TOTAL, CAPITAL OUTLAY			13,544,031.00	13,187,009.00	9,898,389.98	19,187,010.00	(6,000,001.00)	-45.5%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,544,031.00	13,544,031.00	10,170,539.61	19,544,032.00		

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>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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	6,828,530.00
Total, Restricted Balance		6,828,530.00

**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	140,451.00	123,145.99	288,466.00	148,015.00	105.4%
5) TOTAL, REVENUES			0.00	140,451.00	123,145.99	288,466.00		
<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	49,000.00	23,948.75	49,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	501,000.00	10,046.03	701,000.00	(200,000.00)	-39.9%
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	550,000.00	33,994.78	750,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(500,000.00)	(409,549.00)	89,151.21	(461,534.00)		
<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	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)	(409,549.00)	89,151.21	(461,534.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,594,862.00	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)			8,594,862.00	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)			8,594,862.00	8,933,075.00		8,933,075.00		
2) Ending Balance, June 30 (E + F1e)			8,094,862.00	8,523,526.00		8,471,541.00		
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	7,938,554.00	8,366,718.00		8,314,733.00		
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	156,308.00	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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			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	48,911.00	148,015.00	148,015.00	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	140,451.00	74,234.99	140,451.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	140,451.00	123,145.99	288,466.00	148,015.00	105.4%
TOTAL, REVENUES			0.00	140,451.00	123,145.99	288,466.00		

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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	49,000.00	23,948.75	49,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	49,000.00	23,948.75	49,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	501,000.00	10,046.03	701,000.00	(200,000.00)	-39.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,000.00	501,000.00	10,046.03	701,000.00	(200,000.00)	-39.9%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	550,000.00	33,994.78	750,000.00		

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>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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			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		

Resource	Description	2019/20
		Projected Year Totals
7710	State School Facilities Projects	8,314,733.00
Total, Restricted Balance		8,314,733.00

**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	128,631.00	253,131.76	141,334.00	12,703.00	9.9%
5) TOTAL, REVENUES			0.00	128,631.00	253,131.76	141,334.00		
<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	30,000.00	0.00	30,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	25,164.00	0.00	25,164.00	0.00	0.0%
6) Capital Outlay		6000-6999	248,995.00	1,151,566.00	89,386.50	1,184,566.00	(33,000.00)	-2.9%
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	1,206,730.00	89,386.50	1,239,730.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(248,995.00)	(1,078,099.00)	163,745.26	(1,098,396.00)		
<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)	(192,055.00)	163,745.26	(212,352.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	544,587.00	695,793.00		695,793.00	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)			544,587.00	695,793.00		695,793.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,587.00	695,793.00		695,793.00		
2) Ending Balance, June 30 (E + F1e)			295,592.00	503,738.00		483,441.00		
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	284,509.00	395,366.00		362,366.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,083.00	108,372.00		121,075.00		
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	4,123.34	12,703.00	12,703.00	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	128,631.00	249,008.42	128,631.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	128,631.00	253,131.76	141,334.00	12,703.00	9.9%
TOTAL, REVENUES			0.00	128,631.00	253,131.76	141,334.00		

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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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	30,000.00	0.00	30,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	30,000.00	0.00	30,000.00	0.00	0.0%
<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	25,164.00	0.00	25,164.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,164.00	0.00	25,164.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,151,566.00	89,386.50	1,184,566.00	(33,000.00)	-2.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			248,995.00	1,151,566.00	89,386.50	1,184,566.00	(33,000.00)	-2.9%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			248,995.00	1,206,730.00	89,386.50	1,239,730.00		

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>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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	886,044.00	0.00	886,044.00		

Resource	Description	2019/20
		Projected Year Totals
7810	Other Restricted State	1,421.00
9010	Other Restricted Local	360,945.00
Total, Restricted Balance		362,366.00

**FORM 51**  
**BOND INTEREST &**  
**REDEMPTION 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	3,515,994.00	3,296,000.00	1,649,001.06	3,296,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	388,000.00	448,000.00	0.00	448,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,899,744.00	66,901,603.00	42,978,119.88	66,901,603.00	0.00	0.0%
5) TOTAL, REVENUES			79,803,738.00	70,645,603.00	44,627,120.94	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	76,690,137.00	57,590,318.33	76,690,137.00	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			76,558,922.00	76,690,137.00	57,590,318.33	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	(6,044,534.00)	(12,963,197.39)	(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		

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	(6,044,534.00)	5,713,552.16	(6,044,534.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,025,034.00	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)			77,025,034.00	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)			77,025,034.00	86,619,436.00		86,619,436.00		
2) Ending Balance, June 30 (E + F1e)			80,269,850.00	80,574,902.00		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		9740	80,269,850.00	80,574,902.00		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		

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	3,296,000.00	1,649,001.06	3,296,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,515,994.00	3,296,000.00	1,649,001.06	3,296,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	388,000.00	448,000.00	0.00	448,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			388,000.00	448,000.00	0.00	448,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	65,585,429.00	57,222,388.00	35,042,476.61	57,222,388.00	0.00	0.0%
Unsecured Roll		8612	2,900,000.00	2,700,000.00	2,938,123.46	2,700,000.00	0.00	0.0%
Prior Years' Taxes		8613	800,000.00	200,000.00	512,211.07	200,000.00	0.00	0.0%
Supplemental Taxes		8614	3,000,000.00	2,600,000.00	1,026,277.44	2,600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	570,100.00	1,135,000.00	414,816.36	1,135,000.00	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%
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%
TOTAL, OTHER LOCAL REVENUE			75,899,744.00	66,901,603.00	42,978,119.88	66,901,603.00	0.00	0.0%
TOTAL, REVENUES			79,803,738.00	70,645,603.00	44,627,120.94	70,645,603.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	33,179,215.00	29,999,215.00	33,179,214.94	29,999,215.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	43,379,707.00	46,690,922.00	24,411,103.39	46,690,922.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			76,558,922.00	76,690,137.00	57,590,318.33	76,690,137.00	0.00	0.0%
TOTAL, EXPENDITURES			76,558,922.00	76,690,137.00	57,590,318.33	76,690,137.00		

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>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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	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%
All Other Financing Sources		8979	0.00	0.00	18,676,749.55	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	18,676,749.55	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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	18,676,749.55	0.00		

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

**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	17,108.00	0.00	17,108.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,964,491.00	86,191,491.00	41,735,919.71	86,330,834.00	139,343.00	0.2%
5) TOTAL, REVENUES			85,967,730.00	86,208,599.00	41,735,919.71	86,347,942.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	255,592.00	40,858.22	255,592.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,144,176.00	1,159,873.00	767,468.22	1,159,873.00	0.00	0.0%
3) Employee Benefits		3000-3999	545,741.00	679,758.00	349,242.30	671,758.00	8,000.00	1.2%
4) Books and Supplies		4000-4999	15,000.00	3,127,313.00	(35,734.54)	3,130,813.00	(3,500.00)	-0.1%
5) Services and Other Operating Expenses		5000-5999	83,962,813.00	81,077,500.00	45,520,035.45	81,382,000.00	(304,500.00)	-0.4%
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	86,300,036.00	46,641,869.65	86,600,036.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,000.00	(91,437.00)	(4,905,949.94)	(252,094.00)		
<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	0.00	300,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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	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 NET POSITION (C + D4)</b>			0.00	(391,437.00)	(4,905,949.94)	(252,094.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,439,447.00	15,902,317.00		15,902,317.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(4,001,789.00)	(4,001,789.00)	New
c) As of July 1 - Audited (F1a + F1b)			9,439,447.00	15,902,317.00		11,900,528.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,439,447.00	15,902,317.00		11,900,528.00		
2) Ending Net Position, June 30 (E + F1e)			9,439,447.00	15,510,880.00		11,648,434.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	9,439,447.00	15,510,880.00		11,898,248.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		(249,814.00)		

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	17,108.00	0.00	17,108.00	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>			3,239.00	17,108.00	0.00	17,108.00	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%
Interest		8660	0.00	7,000.00	47,727.51	146,343.00	139,343.00	1990.6%
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	41,604,330.04	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	220,000.00	83,862.16	220,000.00	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>			85,964,491.00	86,191,491.00	41,735,919.71	86,330,834.00	139,343.00	0.2%
<b>TOTAL, REVENUES</b>			85,967,730.00	86,208,599.00	41,735,919.71	86,347,942.00		

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>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	255,592.00	40,858.22	255,592.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	255,592.00	40,858.22	255,592.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	68,722.00	80,693.00	131,101.00	80,693.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,047,168.00	1,042,823.00	618,958.54	1,042,823.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,286.00	36,357.00	17,408.68	36,357.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,144,176.00	1,159,873.00	767,468.22	1,159,873.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,239.00	60,894.00	10,078.21	60,894.00	0.00	0.0%
PERS		3201-3202	229,562.00	221,125.00	127,226.66	216,125.00	5,000.00	2.3%
OASDI/Medicare/Alternative		3301-3302	82,092.00	90,146.00	61,424.12	90,146.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	156,999.00	218,975.00	98,872.44	215,975.00	3,000.00	1.4%
Unemployment Insurance		3501-3502	572.00	708.00	406.44	708.00	0.00	0.0%
Workers' Compensation		3601-3602	68,650.00	84,927.00	48,774.02	84,927.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	467.79	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	2,983.00	1,992.62	2,983.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			545,741.00	679,758.00	349,242.30	671,758.00	8,000.00	1.2%
<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	2,905,313.00	7,649.57	2,916,313.00	(11,000.00)	-0.4%
Noncapitalized Equipment		4400	0.00	222,000.00	(43,384.11)	214,500.00	7,500.00	3.4%
TOTAL, BOOKS AND SUPPLIES			15,000.00	3,127,313.00	(35,734.54)	3,130,813.00	(3,500.00)	-0.1%
<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	3,000.00	1,869.27	6,000.00	(3,000.00)	-100.0%
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	12,000.00	2,500.00	14,500.00	(2,500.00)	-20.8%
Professional/Consulting Services and Operating Expenditures		5800	80,812,813.00	77,908,800.00	42,392,166.22	78,208,800.00	(300,000.00)	-0.4%
Communications		5900	0.00	3,700.00	0.00	2,700.00	1,000.00	27.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			83,962,813.00	81,077,500.00	45,520,035.45	81,382,000.00	(304,500.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			85,667,730.00	86,300,036.00	46,641,869.65	86,600,036.00		
<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%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.00	300,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	0.00	0.00	300,000.00	100.0%
<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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.00	0.00		

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

**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	34,327.01	34,029.41	34,029.41	(297.60)	-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	34,327.01	34,029.41	34,029.41	(297.60)	-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	34,327.01	34,029.41	34,029.41	(297.60)	-1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>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</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>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
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
<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	8010-8019		69,539,310.19	48,006,453.23	22,700,208.94	19,105,085.47	31,139,081.69	5,587,211.44	78,959,536.92	52,639,013.32
	8020-8079		11,246,420.00	11,246,420.00	34,642,432.00	20,243,556.00	20,243,556.00	33,577,801.00	20,243,556.00	33,449,404.00
	8080-8099		707,599.21	5,308,231.91	4,502,696.76		1,069,328.34	54,951,518.62		
	8100-8299			(2,338,168.00)	(4,676,340.00)	(3,204,102.00)	(3,117,558.00)	(3,117,558.00)	(3,246,216.00)	(3,181,676.00)
	8300-8599		1,258,638.12	20,050.02	383,789.38	3,044,784.11	4,573,787.30	163,214.13	2,403,152.93	5,632,991.00
	8600-8799		2,308,946.37	2,285,487.49	2,971,154.00	2,103,444.88	3,156,889.00	3,083,885.75	4,431,476.22	11,355,228.50
	8810-8929		2,760,386.28	2,855,618.47	1,250.54	1,179,482.33	1,044,367.25	23,116,200.77	1,337,546.65	2,002,196.00
	8930-8979					264,067.00		0.00		
	TOTAL RECEIPTS		18,281,989.98	19,377,639.89	37,824,982.68	23,631,232.32	26,970,369.89	111,775,062.27	25,169,515.80	49,258,143.50
	<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	1000-1999		8,468,119.33	18,321,635.40	18,785,912.27	18,510,809.57	18,788,069.62	18,827,103.66	18,968,757.59	19,483,677.00
	2000-2999		4,838,162.13	6,320,234.78	8,405,317.30	8,925,045.83	8,073,535.53	8,081,937.15	8,055,499.79	7,999,284.00
	3000-3999		4,924,855.72	11,596,783.20	12,757,861.39	13,127,766.12	13,077,110.07	12,875,867.90	12,934,536.67	12,797,621.00
	4000-4999		(53,266.78)	796,562.92	816,798.51	2,450,315.35	942,899.89	898,126.91	1,046,103.12	694,023.00
	5000-5999		(102,031.00)	5,049,348.03	4,090,708.77	5,329,923.11	7,757,364.20	8,433,055.25	7,936,579.27	8,772,572.00
	6000-6599				5,572.15	56,235.56	43,704.00	0.00	36,222.72	74,255.00
	7000-7499		544,258.76	545,393.04	546,527.31	529,058.74	548,795.87	723,398.94	560,131.33	192,722.00
	7600-7629									
	7630-7699									
	TOTAL DISBURSEMENTS		18,620,098.16	42,629,957.37	45,408,697.70	48,929,154.28	49,231,479.18	49,839,489.81	49,537,830.49	50,014,154.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows Cash Not in Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources	9111-9199	(153,575.00)		5,189.60	(8,437.97)	4,704.06	5,262.33		(1,988,852.75)	
	9200-9299	(25,801,352.80)	1,845,388.23	3,893,299.78	3,905,367.61	7,532,065.57	(3,294,187.27)	11,328,400.77	96,519.68	
	9310	(677,143.68)	356,062.46	43,378.21	(4,722,297.59)					
	9320									
	9330	(139,028.83)	139,028.83							
	9340									
	9400									
	SUBTOTAL	(26,771,100.31)	2,330,695.99	3,941,867.59	(825,367.95)	7,536,769.63	(3,288,924.94)	11,328,400.77	(1,892,333.07)	0.00
	<b>Liabilities and Deferred Inflows</b>									
	Accounts Payable									
Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources	9500-9599	21,384,135.11	21,029,188.00	57,855.21	1,698.08	143,107.00	1,836.02	6,532.25	110,125.02	
	9610	1,215,641.60		5,937,939.19	(4,722,297.59)					
	9640					(30,000,000.00)				
	9650	2,464,641.23	2,496,256.77			(31,615.54)				
	9690									
	SUBTOTAL	25,064,417.94	23,525,444.77	5,995,794.40	(4,720,599.51)	(29,888,508.54)	1,836.02	6,532.25	110,125.02	0.00
	<b>Nonoperating</b>									
	Suspense Clearing				93,359.99				50,249.18	
	TOTAL BALANCE SHEET ITEMS	(51,835,518.25)	(21,194,748.78)	(2,053,926.81)	3,988,591.55	37,331,918.18	(3,290,760.96)	11,436,753.02	(1,952,208.91)	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
F. ENDING CASH (A + E)			(21,532,856.96)	(25,306,244.29)	(3,595,123.47)	12,033,996.22	(25,551,870.25)	73,372,325.48	(26,320,523.60)	(756,010.50)
			48,006,453.23	22,700,208.94	19,105,085.47	31,139,081.69	5,587,211.44	78,959,536.92	52,639,013.32	51,883,002.82
<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		51,883,002.82	44,112,188.97	70,708,550.90	64,108,368.07				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	33,449,404.00	20,493,151.00	20,493,151.00	18,920,797.00			278,249,648.00	278,249,648.00
Property Taxes	8020-8079		59,028,161.78	17,083,659.32	931,012.06			143,582,208.00	143,582,208.00
Miscellaneous Funds	8080-8099	(3,181,676.00)	(3,181,676.00)	(3,181,676.00)	(2,866,783.00)			(35,293,429.00)	(35,293,429.00)
Federal Revenue	8100-8299	1,415,782.00	6,721,534.00	1,415,782.00	3,639,142.40	22,596,510.61	0.00	53,269,158.00	53,269,158.00
Other State Revenue	8300-8599	14,200,500.00	4,648,733.00	10,126,874.00	3,315,552.00	6,948,107.79		70,936,279.00	70,936,279.00
Other Local Revenue	8600-8799	2,183,796.00	24,169,820.00	3,001,296.00	10,022,114.07	3,267,335.64	0.00	76,941,410.00	76,941,410.00
Interfund Transfers In	8910-8929				0.00			264,067.00	264,067.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		48,067,806.00	111,879,723.78	48,939,086.32	33,961,834.53	32,811,954.04	0.00	587,949,341.00	587,949,341.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	19,292,165.00	19,352,011.00	19,483,677.00	8,020,569.56	0.00	0.00	206,302,507.00	206,302,507.00
Classified Salaries	2000-2999	8,065,813.50	8,065,813.50	8,592,753.23	8,625,572.27	3,487,957.99		97,536,927.00	97,536,927.00
Employee Benefits	3000-3999	15,131,165.10	15,131,165.10	15,131,165.10	16,402,442.56	7,632,167.07		163,520,507.00	163,520,507.00
Books and Supplies	4000-4999	3,907,187.00	3,292,083.00	2,907,187.00	4,522,291.00	14,392,130.08		36,612,441.00	36,612,441.00
Services	5000-5999	8,765,471.00	8,765,471.00	8,765,471.00	8,268,909.00	13,113,324.37	0.00	94,946,166.00	94,946,166.00
Capital Outlay	6000-6599	122,267.25	122,267.25	104,464.82	278,229.25			843,218.00	843,218.00
Other Outgo	7000-7499	554,551.00	554,551.00	554,551.00	1,663,653.00	3,846,799.01		11,364,391.00	11,364,391.00
Interfund Transfers Out	7600-7629							1,366,678.00	1,366,678.00
All Other Financing Uses	7630-7699				1,366,678.00			0.00	0.00
TOTAL DISBURSEMENTS		55,838,619.85	55,283,361.85	55,539,269.15	49,148,344.64	42,472,378.52	0.00	612,492,835.00	612,492,835.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							(1,991,918.26)	
Accounts Receivable	9200-9299							25,306,854.37	
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	19,131,108.02	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							21,350,341.58	
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	25,030,624.41	
Nonoperating									
Suspense Clearing	9910							165,133.68	
TOTAL BALANCE SHEET ITEMS		0.00	(30,000,000.00)	0.00	0.00	0.00	0.00	(5,734,382.71)	
E. NET INCREASE/DECREASE (B - C + D)		(7,770,813.85)	26,596,361.93	(6,600,182.83)	(15,186,510.11)	(9,660,424.48)	0.00	(30,277,876.71)	(24,543,494.00)
F. ENDING CASH (A + E)		44,112,188.97	70,708,550.90	64,108,368.07	48,921,857.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								39,261,433.48	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96
B. RECEIPTS										
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									
	TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C. DISBURSEMENTS									
	Certificated Salaries									
	Classified Salaries									
	Employee Benefits									
	Books and Supplies									
	Services									
	Capital Outlay									
	Other Outgo									
	Interfund Transfers Out									
	All Other Financing Uses									
	TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	Cash Not in Treasury									
	Accounts Receivable									
	Due From Other Funds									
	Stores									
	Prepaid Expenditures									
	Other Current Assets									
	Deferred Outflows of Resources									
	SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows									
	Accounts Payable									
	Due To Other Funds									
	Current Loans									
	Unearned Revenues									
	Deferred Inflows of Resources									
	SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nonoperating									
	Suspense Clearing									
	TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):		48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96				
<b>A. BEGINNING CASH</b>									
<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	8810-8929							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>									
Assets and Deferred Outflows									
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	0.00
Liabilities and Deferred Inflows									
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	0.00
Nonoperating									
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	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>		48,921,857.96	48,921,857.96	48,921,857.96	48,921,857.96				
<b>G. ENDING CASH, PLUS CASH</b>									
<b>ACCRUALS AND ADJUSTMENTS</b>								48,921,857.96	

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

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	612,492,835.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	53,349,245.00
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	813,218.00
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	1,937,395.00
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)				16,824,698.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	396,778.00
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)				542,715,670.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		34,335.42
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,806.29
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	542,715,670.00	15,806.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

**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) 17,721,377.00
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. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 449,655,925.00

**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) 3.94%

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

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

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

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

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

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

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

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,678,426.00
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)	2,275,934.70
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)	25,554,989.70
9. Carry-Forward Adjustment (Part IV, Line F)	(1,653.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,553,336.40

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	337,217,796.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	106,105,169.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	50,823,833.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	11,636,230.00
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)	5,834,244.00
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)	3,151,540.00
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)	55,488,905.30
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)	4,009,648.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	16,147,840.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	19,520,106.00
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)	610,368,215.30

**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)

4.19%

**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)

4.19%

**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>25,554,989.70</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 (3.84%) times Part III, Line B18); zero if positive	<u>(1,653.30)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,653.30)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.19%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-826.65) is applied to the current year calculation and the remainder (\$-826.65) is deferred to one or more future years:	<u>4.19%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-551.10) is applied to the current year calculation and the remainder (\$-1,102.20) is deferred to one or more future years:	<u>4.19%</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>(1,653.30)</u>

Approved indirect cost rate: 3.25%  
Highest rate used in any program: 3.84%

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	20,187,098.00	481,766.00	2.39%
01	3180	4,774,412.00	149,082.00	3.12%
01	3182	3,181,960.00	104,386.00	3.28%
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	2,347,211.00	50,195.00	2.14%
01	4050	338,983.00	11,017.00	3.25%
01	4124	3,967,350.00	126,682.00	3.19%
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	72,639.00	2,361.00	3.25%
01	5640	1,305,715.00	33,739.00	2.58%
01	5810	1,210,041.00	40,917.00	3.38%
01	6010	7,169,782.00	275,500.00	3.84%
01	6011	160,775.00	5,225.00	3.25%
01	6385	638,046.00	20,202.00	3.17%
01	6386	400,374.00	13,011.00	3.25%
01	6387	1,135,929.00	36,918.00	3.25%
01	6388	1,060,892.00	26,842.00	2.53%
01	6512	2,169,192.00	70,499.00	3.25%
01	6520	308,398.00	10,022.00	3.25%
01	6695	529,469.00	17,207.00	3.25%
01	7085	890,906.00	27,365.00	3.07%
01	7220	679,756.00	21,394.00	3.15%
01	7311	303,181.00	9,853.00	3.25%
01	7370	33,898.00	1,102.00	3.25%
01	7510	1,268,904.00	42,829.00	3.38%
01	7810	2,418,048.00	40,425.00	1.67%
01	9010	64,052,226.00	35,052.00	0.05%
11	6391	2,855,931.00	92,818.00	3.25%
12	5025	885,221.00	28,039.00	3.17%
12	6052	7,264.00	236.00	3.25%
12	6105	13,303,986.00	436,639.00	3.28%

<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	16,938,774.00	479,292.00	2.83%
13	5320	1,275,410.00	41,451.00	3.25%

**FORM MYPI  
MULTIYEAR  
PROJECTIONS  
WORKSHEET**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	383,305,322.00	1.09%	387,480,101.00	1.99%	395,196,092.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	11,484,537.00	-32.80%	7,717,608.00	2.71%	7,926,755.00
4. Other Local Revenues	8600-8799	6,560,831.00	0.00%	6,560,831.00	0.00%	6,560,831.00
5. Other Financing Sources						
a. Transfers In	8900-8929	264,067.00	0.00%	264,067.00	0.00%	264,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(69,805,576.00)	4.14%	(72,695,368.00)	4.15%	(75,715,200.00)
6. Total (Sum lines A1 thru A5c)		331,809,181.00	-0.75%	329,327,239.00	1.49%	334,232,545.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				137,179,922.00		138,630,788.00
b. Step & Column Adjustment				1,783,339.00		1,802,200.00
c. Cost-of-Living Adjustment				3,657,200.00		5,737,157.00
d. Other Adjustments				(3,989,673.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	137,179,922.00	1.06%	138,630,788.00	5.44%	146,170,145.00
2. Classified Salaries						
a. Base Salaries				55,750,847.00		56,003,190.00
b. Step & Column Adjustment				724,761.00		728,041.00
c. Cost-of-Living Adjustment				299,225.00		
d. Other Adjustments				(771,643.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,750,847.00	0.45%	56,003,190.00	1.30%	56,731,231.00
3. Employee Benefits	3000-3999	91,277,752.00	6.73%	97,425,283.00	3.20%	100,541,654.00
4. Books and Supplies	4000-4999	8,291,263.00	2.88%	8,530,284.00	2.89%	8,776,809.00
5. Services and Other Operating Expenditures	5000-5999	39,824,668.00	-0.79%	39,510,982.00	2.89%	40,652,849.00
6. Capital Outlay	6000-6999	87,981.00	0.00%	87,981.00	0.00%	87,981.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,985,437.00	0.00%	5,985,437.00	0.00%	5,985,437.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,147,306.00)	0.00%	(3,147,306.00)	0.00%	(3,147,306.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	480,634.00	0.00%	480,634.00	0.00%	480,634.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(20,100,000.00)		(25,100,000.00)
11. Total (Sum lines B1 thru B10)		335,731,198.00	-3.67%	323,407,273.00	2.40%	331,179,434.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,922,017.00)		5,919,966.00		3,053,111.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,047,094.00		30,125,077.00		36,045,043.00
2. Ending Fund Balance (Sum lines C and D1)		30,125,077.00		36,045,043.00		39,098,154.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	15,804,434.10		16,400,429.00		17,357,871.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,249,857.00		11,933,123.00		12,348,005.00
2. Unassigned/Unappropriated	9790	1,920,785.90		7,561,491.00		9,242,278.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		30,125,077.00		36,045,043.00		39,098,154.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,249,857.00		11,933,123.00		12,348,005.00
c. Unassigned/Unappropriated	9790	1,920,785.90		7,561,491.00		9,242,278.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,170,642.90		19,494,614.00		21,590,283.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
19-20 bonus payments were backed out of the 20-21 salaries						

**FORM SIAI  
SUMMARY OF  
INTERFUND  
ACTIVITIES**

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(1,066,468.00)	0.00	(1,078,475.00)				
Other Sources/Uses Detail					264,067.00	1,366,678.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	69,225.00	0.00	92,818.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,137,475.00	0.00	464,914.00	0.00				
Other Sources/Uses Detail					0.00	57,224.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(162,132.00)	520,743.00	0.00				
Other Sources/Uses Detail					480,634.00	206,843.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	7,400.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					886,044.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	14,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,228,600.00	(1,228,600.00)	1,078,475.00	(1,078,475.00)	1,630,745.00	1,630,745.00		

**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 first interim projections.

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	34,327.01	34,029.41		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>34,327.01</b>	<b>34,029.41</b>	<b>-0.9%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	33,824.67	33,696.47		
Charter School				
<b>Total ADA</b>	<b>33,824.67</b>	<b>33,696.47</b>	<b>-0.4%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	33,475.76	33,493.24		
Charter School				
<b>Total ADA</b>	<b>33,475.76</b>	<b>33,493.24</b>	<b>0.1%</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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	36,045	36,110		
Charter School				
<b>Total Enrollment</b>	<b>36,045</b>	<b>36,110</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	35,570	35,726		
Charter School				
<b>Total Enrollment</b>	<b>35,570</b>	<b>35,726</b>	<b>0.4%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	35,307	35,509		
Charter School				
<b>Total Enrollment</b>	<b>35,307</b>	<b>35,509</b>	<b>0.6%</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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	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%):			<b>93.4%</b>

**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	34,029	36,110		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>34,029</b>	<b>36,110</b>	<b>94.2%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	33,696	35,726		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,696</b>	<b>35,726</b>	<b>94.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	33,493	35,509		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,493</b>	<b>35,509</b>	<b>94.3%</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 experienced a strike in 18-19 which skewed the historical rate.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	423,669,123.00	421,831,856.00	-0.4%	Met
1st Subsequent Year (2020-21)	433,098,858.00	429,088,768.00	-0.9%	Met
2nd Subsequent Year (2021-22)	441,667,719.00	440,133,451.00	-0.3%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	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)	284,208,521.00	335,250,564.00	84.8%	Met
1st Subsequent Year (2020-21)	292,059,261.00	322,926,639.00	90.4%	Not Met
2nd Subsequent Year (2021-22)	303,443,030.00	330,698,800.00	91.8%	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)

The district is making expenditure reductions in the 20-21 year

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2019-20)	53,026,631.00	53,269,158.00	0.5%	No
1st Subsequent Year (2020-21)	45,592,894.00	45,835,421.00	0.5%	No
2nd Subsequent Year (2021-22)	45,592,894.00	45,835,421.00	0.5%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	70,593,862.00	70,936,279.00	0.5%	No
1st Subsequent Year (2020-21)	66,010,255.00	65,859,297.00	-0.2%	No
2nd Subsequent Year (2021-22)	67,858,542.00	67,644,084.00	-0.3%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	72,471,197.00	76,941,410.00	6.2%	Yes
1st Subsequent Year (2020-21)	72,471,197.00	76,941,410.00	6.2%	Yes
2nd Subsequent Year (2021-22)	72,471,197.00	76,941,410.00	6.2%	Yes

**Explanation:**  
(required if Yes)

The district has received additional grants since 1st interim

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	34,481,562.00	36,612,441.00	6.2%	Yes
1st Subsequent Year (2020-21)	24,793,646.00	26,459,205.00	6.7%	Yes
2nd Subsequent Year (2021-22)	25,542,413.00	27,223,875.00	6.6%	Yes

**Explanation:**  
(required if Yes)

The district underestimated this group of objects at 1st interim

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	91,179,972.00	94,946,166.00	4.1%	No
1st Subsequent Year (2020-21)	81,776,829.00	85,041,552.00	4.0%	No
2nd Subsequent Year (2021-22)	84,246,490.00	87,499,253.00	3.9%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2019-20)	196,091,690.00	201,146,847.00	2.6%	Met
1st Subsequent Year (2020-21)	184,074,346.00	188,636,128.00	2.5%	Met
2nd Subsequent Year (2021-22)	185,922,633.00	190,420,915.00	2.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	125,661,534.00	131,558,607.00	4.7%	Met
1st Subsequent Year (2020-21)	106,570,475.00	111,500,757.00	4.6%	Met
2nd Subsequent Year (2021-22)	109,788,903.00	114,723,128.00	4.5%	Met

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

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

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

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

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

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	18,197,922.00	18,197,922.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		18,197,922.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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%	3.4%	3.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>0.8%</b>	<b>1.1%</b>	<b>1.2%</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)	(3,922,017.00)	335,731,198.00	1.2%	Not Met
1st Subsequent Year (2020-21)	5,919,966.00	323,407,273.00	N/A	Met
2nd Subsequent Year (2021-22)	3,053,111.00	331,179,434.00	N/A	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 working on a multi-year reduction plan to deal with deficit spending

**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 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2019-20)	50,187,589.00		Met
1st Subsequent Year (2020-21)	53,244,859.00		Met
2nd Subsequent Year (2021-22)	50,058,790.00		Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2019-20)	48,921,857.96		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.)	34,029	33,696	33,493
<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):

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

Yes

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	612,492,835.00	576,556,131.00	592,300,248.00
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)	612,492,835.00	576,556,131.00	592,300,248.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,249,856.70	11,531,122.62	11,846,004.96
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>12,249,856.70</b>	<b>11,531,122.62</b>	<b>11,846,004.96</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	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,249,857.00	11,933,123.00	12,348,005.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,920,785.90	7,561,491.00	9,242,278.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	14,170,642.90	19,494,614.00	21,590,283.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.31%	3.38%	3.65%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>12,249,856.70</b>	<b>11,531,122.62</b>	<b>11,846,004.96</b>
Status:	Met	Met	Met

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

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

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

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

The district is working on reduction plans for both 20-21 and 21-22

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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 first interim projections that may impact the budget?

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

Fund 01 to Fund 13

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2019-20)	(73,907,964.00)	(74,615,483.00)	1.0%	707,519.00	Met
1st Subsequent Year (2020-21)	(75,284,759.00)	(72,695,368.00)	-3.4%	(2,589,391.00)	Met
2nd Subsequent Year (2021-22)	(82,558,359.00)	(75,715,200.00)	-8.3%	(6,843,159.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	564,067.00	264,067.00	-53.2%	(300,000.00)	Not Met
1st Subsequent Year (2020-21)	564,067.00	264,067.00	-53.2%	(300,000.00)	Not Met
2nd Subsequent Year (2021-22)	564,067.00	264,067.00	-53.2%	(300,000.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	1,366,678.00	1,366,678.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	1,366,678.00	1,366,678.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	1,366,678.00	1,366,678.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Contributions were reevaluated in year 21-22

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

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

A previous transfer in will no longer be moved

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

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

--

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

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




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**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)

They are funded by the tax payers.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

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

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

- 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)

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

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

279,477.00	(17,144.00)

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


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


4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	38,000,000.00	38,000,000.00
b. Unfunded liability for self-insurance programs	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)
- b. Amount contributed (funded) for self-insurance programs  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)	87,615,755.00	87,615,755.00
1st Subsequent Year (2020-21)	87,615,775.00	87,615,755.00
2nd Subsequent Year (2021-22)	87,615,775.00	87,615,755.00
b. Amount contributed (funded) for self-insurance programs		
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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

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

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

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

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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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**

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

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

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

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

Yes

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

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

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

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


--

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

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

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
100.0%	100.0%	100.0%
3.0%	3.0%	30.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

## S9. Status of Other Funds

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

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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

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)

No

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

Yes

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

Yes

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

Yes

**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?

Yes

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

Yes

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

There is currently no CBO

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## End of School District Second Interim Criteria and Standards Review

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**FORM TRC**  
**TECHNICAL REVIEW**  
**CHECKS**

**SECOND INTERIM**

**2019-2020**

**FISCAL YEAR**

**POWERPOINT  
PRESENTATION**



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
*Community Schools, Thriving Students*

# FY19/20 2<sup>nd</sup> Interim

March 11, 2020



Presented by Luz T. Cázares

[www.ousd.org](http://www.ousd.org)

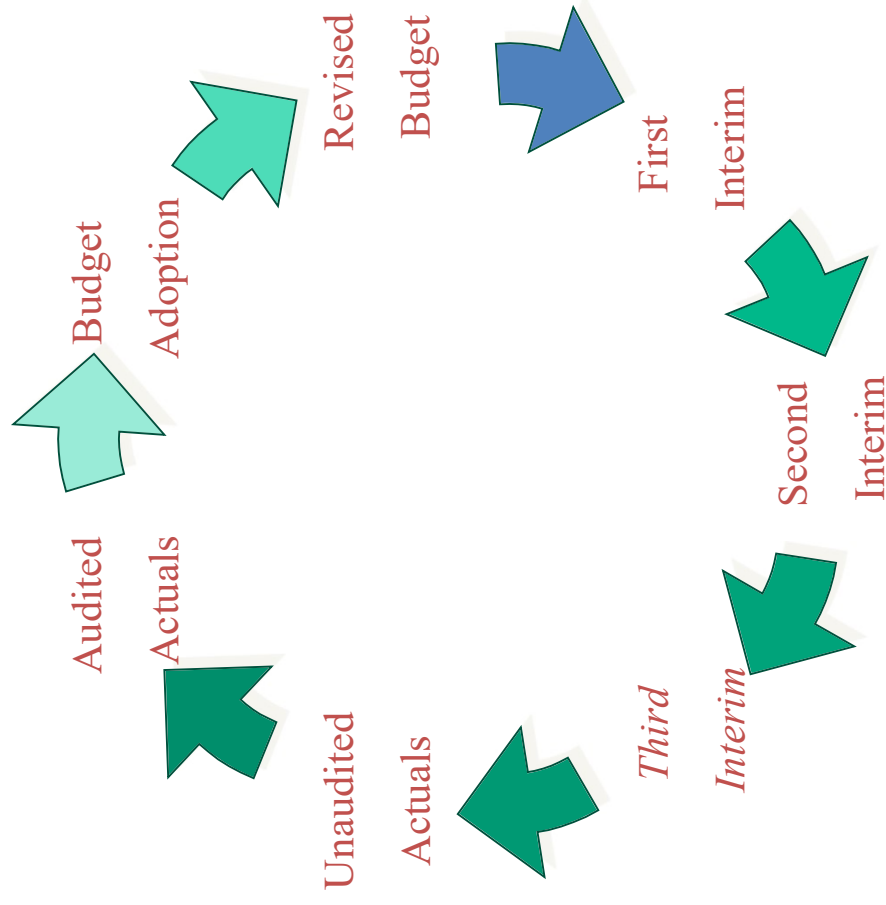


@OUSDnews

# The Annual Budget Cycle

At each period, we:

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



# Certification Status

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## At Interim Reporting Periods:

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

# Changes from First Interim to Projected Year Totals

	Unrestricted	Restricted	Combined
<b>Revenues</b>			
<b>First Interim</b>	<b>402,399,364</b>	<b>181,625,051</b>	<b>584,024,415</b>
LCFF	(1,394,298)	-	(1,394,298)
Revised State/Federal Awards	(280,233)	865,177	584,944
Revised Local Revenues	625,857	1,485,158	2,111,015
Special Education	-	1,449,198	1,449,198
New Local Grants	-	910,000	910,000
<b>FY19/20 Projected Year Totals</b>	<b>401,350,690</b>	<b>186,334,584</b>	<b>587,685,274</b>
<b>Expenditures</b>			
<b>First Interim</b>	<b>338,769,076</b>	<b>268,854,995</b>	<b>607,624,071</b>
Measure G Correction - Salaries and Benefi	(3,200,000)	-	(3,200,000)
Carryover - RRMA	-	1,971,024	1,971,024
Revised State/Federal Awards	-	865,177	865,177
Revised Local Revenues	-	1,105,166	1,105,166
Special Education	-	2,156,716	2,156,716
New Local Grants	-	910,000	910,000
Net Adjustments	(318,512)	12,515	(305,997)
<b>FY19/20 Projected Year Totals</b>	<b>335,250,564</b>	<b>275,875,593</b>	<b>611,126,157</b>

# Changes from Revised Budget to Projected Year Totals

	Unrestricted	Restricted	Combined
<b>Other Sources/(Uses)</b>			
<b>First Interim</b>	<b>(69,002,115)</b>	<b>68,199,504</b>	<b>(802,611)</b>
Special Education	(707,518)	707,518	-
Fund 67 to Fund 01	(300,000)	-	(300,000)
Net Adjustments	(12,510)	12,510	-
<b>FY19/20 Projected Year Totals</b>	<b>(70,022,143)</b>	<b>68,919,532</b>	<b>(1,102,611)</b>
<b>Net Increase (Decrease in Fund Balance)</b>	<b>(3,922,017)</b>	<b>(20,621,477)</b>	<b>(24,543,494)</b>
<b>Beginning Fund Balance</b>	<b>30,561,997</b>	<b>40,683,992</b>	<b>71,245,989</b>
<b>Audit Adjustments</b>	<b>3,485,097</b>	<b>-</b>	<b>3,485,097</b>
<b>Ending Fund Balance</b>	<b>30,125,077</b>	<b>20,062,515</b>	<b>50,187,592</b>

# Components of Fund Balance

Ending Fund Balance	Unrestricted	Restricted	Combined
	30,125,077	20,062,515	50,187,592
Revolving Cash	150,000	-	150,000
Legally Restricted	-	20,062,515	20,062,515
Audit Adjustment - Health/Welfare	4,001,789		4,001,789
Early Childhood Education Rental	32,254	-	32,254
Stale Dated Checks	1,681,497	-	1,681,497
17/18 Audit Adj for Underserved Pupil Counts	144,219	-	144,219
Charter Leases	2,283,187	-	2,283,187
Chromebooks Replacement	750,000	-	750,000
1% Adtnl Reserve for Economic Uncertainties	6,120,565	-	6,120,565
2% Reserve for Economic Uncertainties	12,249,857	-	12,249,857
Unassigned	2,711,709	-	2,711,709

# Multi-Year Projections

## Major Assumptions

Categories	FY18/19	FY19/20	FY20/21	FY21/22
<b>Enrollment and Average Daily Attendance</b>				
Enrollment (CBEDS)	36,468	36,110	35,726	35,509
<b>Average Daily Attendance (ADA)</b>				
Projected	32,631	34,029	33,696	33,493
Funded	34,274	34,029	33,696	33,493
<b>Underserved Pupil Percentage (UPP)</b>				
Single Year	76.2%	75.8%	76.5%	76.2%
Three Year Average	76.8%	76.5%	76.2%	76.2%
Attendance Rate	89.5%	94.2%	94.3%	94.3%
<b>Revenue</b>				
Statutory COLA *	3.70%	3.26%	2.29%	2.71%
Gap Funding Rate	100.0%	100.0%	100.0%	100.0%
Base Grant – K-3	7,459	7,702	7,848	8,697
Base Grant – 4-6	7,571	7,818	7,997	7,997
Base Grant – 7-8	7,796	8,050	8,234	8,234
Base Grant – 9-12	9,034	9,329	9,543	9,791
Federal COLA	0%	0%	0%	0%
Other State Funding	2.71%	3.26%	2.29%	2.71%

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

# Multi-Year Projections

## Major Assumptions

Categories	2018-2019	2019-2020	2020-2021	2021-2022
<b>Expenditures</b>				
Step and Column Salary Increase	5.5M	5.5M	5.5M	5.5M
Special Education Contribution	58.7M	64.9M	67.8M	70.9M
Growth in Special Education Contribution	2.6M	6.2M	2.9M	3.1M
Inflationary Increase - CPI	3.62%	3.26%	2.29%	2.71%
Indirect Cost Rate	3.98%	3.25%	5.11%	5.11%
CalPERS Rate	18.062%	19.721%	22.800%	24.900%
CalSTRS Rate	16.28%	17.10%	18.40%	18.10%

As always, compensation increases are not included in our MYP until they have been approved by the Board. As of 1st Interim, our MYP includes Board approved compensation increases for OEA and SEIU. Compensation increases for BCTC, CSEA, AFSCME, TEAMSTERS, and UAOS will be incorporated into our MYP upon Board approval.

# Multi-Year Projections

Categories	FY2019	FY2020	FY2021	FY2022
<b>REVENUES</b>				
LCFF Sources	378,538,603	386,538,427	390,713,206	398,429,197
Federal Revenues	45,307,610	53,269,158	45,835,421	45,835,421
Other State Revenues	71,226,703	70,936,279	65,859,297	67,644,084
Other Local Revenues	90,844,010	76,941,410	76,941,410	76,941,410
<b>Total Revenues</b>	<b>585,916,926</b>	<b>587,685,274</b>	<b>579,349,334</b>	<b>588,850,112</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	428,503,704	467,359,941	471,581,088	489,102,834
Books/Supplies & Outlay	26,186,358	37,455,659	27,302,422	28,067,093
Services & Operating Expenses	94,295,117	94,946,166	85,041,552	87,499,253
Other Outgo & Transfers	10,128,089	11,364,391	11,364,391	11,364,391
<b>Total Expenditures</b>	<b>559,113,267</b>	<b>611,126,157</b>	<b>595,289,453</b>	<b>616,033,571</b>
Other Sources/(Uses)	(5,540,736)	(1,102,611)	(1,102,611)	(1,102,611)
Net Inc/Dec in FB	21,262,923	(24,543,494)	(17,042,730)	(28,286,070)
<b>BEGINNING BALANCE</b>	<b>56,587,855</b>	<b>71,245,993</b>	<b>50,187,596</b>	<b>33,144,866</b>
Audit Adjustment	(6,604,785)	3,485,097	-	-
Other Adjustment	-	-	-	-
Adjusted Beginning Fund Balance	49,983,070	74,731,090	50,187,596	33,144,866
<b>ENDING BALANCE</b>	<b>71,245,993</b>	<b>50,187,596</b>	<b>33,144,866</b>	<b>4,858,795</b>

# Components of Fund Balance

Categories	FY2019	FY2020	FY2021	FY2022
<b>ENDING BALANCE</b>	<b>71,245,993</b>	<b>50,187,596</b>	<b>33,144,866</b>	<b>4,858,795</b>
Cash/Stores/Prepaid	289,029	150,000	150,000	150,000
Legally Restricted	40,683,996	20,062,519	17,231,661	11,057,592
Assignments				
Health & Welfare	-	4,001,789	4,001,789	4,001,789
Charter Leases	2,283,187	2,283,187	2,283,187	2,283,187
Stale Dated Warrants	1,588,260	1,681,497	1,681,497	1,681,497
ECE Rental	32,254	32,254	32,254	32,254
FY18 Audit Adjustment	144,219	144,219	144,219	144,219
Chromebook Refreshment Plan	-	750,000	1,500,000	2,250,000
Other Assignments	884,160	-	-	-
Spending Reductions - FY21	-	-	(20,171,065)	(40,342,130)
Spending Reductions - FY22	-	-	-	(5,800,000)
Adtnl Reserve for Economic Uncertainties	5,650,465	6,120,565	5,966,561	6,174,002
Reserve for Economic Uncertainties	11,300,930	12,249,857	11,933,123	12,348,005
Unassigned	8,389,494	2,711,710	8,391,639	10,878,381

# Other Funds

- Cafeteria Special Revenue Fund, Fund 13
  - Inter-fund Transfer, 0.5M
  - Central Kitchen
- Deferred Maintenance Fund, Fund 14
  - No Inter-fund Transfer
  - 5 Year Deferred Maintenance Plan
- Self Insurance Fund, Fund 67

# Coming Up

- Governor's May Revise
  - Estimated Statutory COLA
- P2 Average Daily Attendance
- Multi-Year Budget
  - Central Kitchen
- Negotiations

# *Community Schools, Thriving Students*



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