



EAST SIDE HIGH SCHOOL DISTRICT *Silicon Valley*

Preparing every student to thrive in a global society.

2019-20 Financial Report



Chris Jew, Associate Superintendent of Business Services and
Silvia Pelayo, Director of Finance

December 12, 2019



EAST SIDE UNION HIGH SCHOOL DISTRICT

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Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



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East Side Union High School District 2019-20 First Interim Report Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held on or before February 2020. At that time, the Governor's 2020-21 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2020 and will be presented at a March Board meeting.

State Budget Update

The First Interim Report for 2019-20 reflects activity through October 31, 2019. For 2019-20, the Governor's Budget provided a Proposition 98 guarantee of \$81.1 billion, an increase of \$3 billion from the previous level. The Governor's 2019-20 Budget continues to include funding to fully implement Local Control Funding Formula (LCFF) and provides \$3.15 billion in one-time funding (Non Proposition 98) towards to School Employer Pension costs.

The statutory cost-of-living (COLA) is revised downward from 3.46% in January to 3.26% in the enacted State budget for most remaining categorical programs.

The enacted State Budget also included \$645.8 million in additional funding for Special Education. It is assumed to be one-time funding contingent upon the passage of statutory changes in the 2020-21 Budget.

ESUHSD 2019-20 Fiscal Overview

In June, when the district adopted its 2019-20 multi-year budget, the District's budget for 2020-21 was projecting a \$28.8 million deficit with an estimated ending negative fund balance reserve of 6.27% which means the District would be unable to meet its state 3% minimum reserve unless substantive actions were taken. In order to address the budget shortfall and provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2020-21 by \$28.8 million. The reductions were planned as reductions in force (RIF) which totaled 256 FTEs in FY 2020-21 in order to provide a positive budget. The District will begin discussions with its bargaining units in an effort to develop negotiated reductions to avoid the RIF.

The other notable changes since budget adoption involves the beginning fund balance for 2019-20. The 2018-19 unaudited actuals combined ending fund balance totaled \$40,256,226. The 2018-19 combined ending fund balance was estimated to be \$36,854,464 at the 2019-20 Budget adoption. A difference of \$3,401,760.

The adopted budget had projected an October CBEDS enrollment count of 22,365. The District's preliminary 2019 CBEDS enrollment increased by 223 students, up to 22,588 (excluding county COE). The increase in projected enrollment for 2019-20 does not have a material impact on LCFF funding for 2019-20. Education

Code provides financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district's enrollment declines in consecutive years. The addition enrollment will have a greater impact on the LCFF funding in 2020-21 and subsequent years based on the initial enrollment projections.

Deficit Spending

The District's deficit spending is projected to escalate if reductions are not made over the next few years with continued demands on the budget which include higher pension costs for employees, increasing health and benefit cost, declining enrollment, higher special education, and food services costs which all continue to adversely impact the District's budget. The estimated deficit for 2019-20 is projected to be \$11.48 million and has decreased by approximately \$6.55 million since budget adoption. This is mainly due to changes with the current year budget assumptions that include revised revenue projections and expenditure costs.

Revenue Summary

The District's projected revenues at First Interim total \$290.6 million and represents a \$9.14 million increase since budget adoption. The net increase was the result of several adjustments. The first adjustment was an increase in the unrestricted revenue related to the Lottery funding. This was an increase of approximately \$107,000. The other increase in unrestricted revenue was for the MEDI-Cal Administration (MAA) program totaling approximately \$600,000. The last adjustment in the unrestricted revenues was a reduction of approximately \$214,000 in use of facility income. On the restricted revenue side, there were more significant changes to the assumptions. The District received \$690,000 and another \$686,000 in new state grant funds. The District deferred approximately \$3,380,000 in funds carried over from the previous year. The District is projecting an additional amount of one-time Redevelopment Funds totaling \$1.5 million. And finally, an increase in other State Revenue for the PERS Pension Costs on Behalf totaling approximately \$2 million.

Local Control Funding Formula (LCFF)

The enacted State Budget continues to fully implement the LCFF in 2019-20. The Local Control Funding model provides a base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). For ESUHSD, our 2019-20 combined base grants total \$11,009 per ADA. Included is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. The District is not currently eligible to receive any concentration funding. At First Interim, the District's estimated enrollment for targeted eligible students totals almost 52.22%, down from 52.87% estimated in the 2019-20 Adopted budget.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the district.

The District's projected expenses (not including Other Uses) at First Interim total \$302.1 million and represent a \$3.36 million increase since budget adoption. A summary of changes for specific expenditure categories is presented below.

Certificated and Classified Salaries

There were not significant changes in variances within the expenditure categories for Certificated and Classified Salaries for the reporting period ending October 31, 2019. The minor changes were due primarily to projected savings from current unfilled positions, and other positions that have been reorganized. Certificated and classified salaries decreased by a total of \$263,000.

Employee Benefits

In the area of Employee Benefits, there was a significant increase of \$3.02 million since budget adoption. The increase was mainly attributable to adjustments made for the new requirement for District's to record the PERS on Behalf revenue and expenditures. This amount totals approximately \$2 million. The remaining amount reflect various other adjustments for statutory and health benefits costs.

Books, Supplies, and Contracted Services

In the category of Books and Supplies and Operations and Contracted Services, there was an increase of \$396,000. This is mainly due to budgeting expenditures for the new State grant programs that must be spent by year end.

Capital Outlay

In the category of Capital Outlay, there was a decrease in expenditures totaling \$164,000. The decrease in expenditures is based on purchases projected for the CTEIG Grant.

Other Outgo

In the category of Other Outgo, there was a total \$345,000 increase mainly due to an increase in the transfer costs to Metro Ed and Special Education

There were no other significant changes in the other expense categories.

Ending Balance Summary

At First Interim, the District projects an ending fund balance of approximately \$27.7 million for FY 2019-20. This amount represents an increase of \$8.88 million since budget adoption.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District's 3% reserve equals \$9.09 million.

The district's components of the ending fund balance are as follows:

Components of Ending Fund Balance

Revolving Cash	\$ 2,500
Stores	\$ 178,057
Economic Uncertainty 3%	\$ 9,096,028
Legally Restricted (Categorical)	\$ 2,854,863
Designated Reserve – LCAP	\$ 1,006,470
Designated Reserve – Site Carryover	\$ 500,390
Designated Reserve – Budget Balancing	<u>\$ 14,065,788</u>

Total Ending Fund Balance \$ 27,704,096

Reserve % - All Undesignated Reserves total 8.20% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$2.9 million.

Child Nutrition Fund 61/Other Funds

The Adopted budget indicated that the District’s cafeteria fund is projected to have a deficit of \$875,937. At First Interim, the deficit is estimated to increase by \$96,275 to \$972,212.

Other Post Employment Benefit (OPEB) Fund 71/Other Funds

The Adopted Budget had projected an ending fund balance at fiscal year-end for the OPEB fund at \$15.6 million. At First Interim, the ending fund balance is now projected at \$15.3 million. The OPEB fund is utilized to accumulate funds and pay post-retirement benefits for eligible ESUHSD retirees. The funds are managed by a third party administrator and is subject to increases and decreases depending on investment returns

There have been no notable changes in other District funds and programs at First Interim.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District’s unrestricted general fund. The District’s LCAP budget provides supplemental services to the District’s English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youths. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core math, class size reduction, A-G Credit Recovery, and other programs and services. The LCFF (supplemental)

revenue is projected to be \$21,713,117. In addition, the program is carrying over \$2,656,084 from the prior year. The total supplemental expenditures budget for 2019-20 totals \$23.4 million.

Multi-Year Financial Projection

The 2019-20 Multi-Year Financial Projection (MYFP) at First Interim reflects the District being able to maintain its 3% District mandated reserve in 2019-20 through FY 2021-22 after planned reductions are made in 2020-21. The District's multi-year budget for 2020-21 now projects a \$21.8 deficit. In order to address the budget shortfall and to provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 20-21 by \$28.8 million. The planned reductions have already been adjusted in the District's budget forecast and would encompass a reduction in force (RIF) totaling 181 FTEs in 2020-21.

The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rates increases, enrollment fluctuations, and other variables. Any salary adjustments yet to be negotiated are not factored at this time. All of this and any other changes in revenues and expenditures, will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

Multi-Year Financial (with RIF as/of First Interim) Projection Summary for the General Fund:

Description	2019-20	2020-21	2021-22
Beginning Fund Balance	\$ 40,256,224	\$ 27,704,097	\$ 20,512,715
Plus: Revenues/Other Sources	\$ 290,648,798	\$ 292,828,851	\$ 297,037,550
Total Available	\$ 330,905,022	\$ 320,532,948	\$ 317,550,265
Less: Expenditures/Other Uses	\$ 303,200,925	\$ 300,020,233	\$ 306,241,028
Ending Fund Balance	\$ 27,704,097	\$ 20,512,715	\$ 11,309,237
Projected Revenue Greater(Less) than Expenditure	\$ (12,552,127)	\$ (7,191,382)	\$ (9,203,478)
Restricted "RESERVE" or Legally Restricted Balance	\$ 2,854,863	\$ 2,140,024	\$ 1,555,206
"RESERVE" Required (3%)	\$ 9,096,028	\$ 9,000,607	\$ 9,187,231
Note: Fund Balance Reserves - Inventories/Prepays	\$ 1,687,417	\$ 1,065,025	\$ 180,557
Undesignated/Unappropriated	\$ 14,065,789	\$ 8,307,059	\$ 386,243
Reserve Percentage	8.20%	6.12%	3.19%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2019. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance contingent upon Reduction in Force actions totaling \$21.8 million.

The Governor is expected to release his 2020-21 budget in early January. Now that the LCFF has been fully implemented and the LCFF Gap has been eliminated, any revenue changes with LCFF will be a factor of the State approved COLA.

Although the news coming out of Sacramento regarding the economy and increased State revenues is encouraging, the District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased special education and health benefits costs. It is estimated that the cost increases related to these items are growing at a faster rate than new revenues coming into the district. As a result, deficit spending is still projected and is estimated to total \$21.8 million over the next three years if no reductions are made going into 2020-21. The District's first interim budget with proposed reductions in force leaves little margin for error or possible recession, therefore, the amount proposed for RIF could increase rapidly and reductions could be required more immediately as a result.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to avoid a RIF. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents and stakeholders for their continued support!

SECTION 1

2019/20 District Budget Assumptions Update and Comparative Analysis

**EAST SIDE UNION HIGH SCHOOL DISTRICT
2019 / 20 First Interim - Budget Assumptions**

Description	2019 / 20	2019 / 20
	Adopted Budget	First Interim
Based on SSC Dartboard		
Statutory COLA	3.26%	3.26%
LCFF Target Base	9,329	9,329
LCFF CTE	243	243
LCFF Unduplicated Count Percentage	52.87%	52.22%
LCFF Approved Funding Rate (GAP)	100.00%	100.00%
LCFF Entitlement	239,118,356	239,115,018
Lottery Per ADA - Unrestricted	151	153
	3,300,545	3,403,849
- Restricted	53	54
	1,158,469	1,201,359
Mandate Cost Block Grant per ADA	62	62
	1,324,484	1,327,992
Title I	4,091,139	4,094,593
Title II	575,330	682,688
ESSA Comprehensive Supp & Improv	0	689,768
Career Technical Incentive	0	2,386,180
K-12 Strong Workforce (SWP)	0	685,715
One Time Discretionary Revenue	0	0
Use of Facilities Rental	1,741,300	1,541,300
Enrollment (CBEDS) Projected with NPS and Post Seniors	22,472	22,863
Projected Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program	21,438	21,464
	256	256
Salary Step and Column % Increases:		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Salary Increases for Certificated & Classified Effective 2018 - 19	3.25%	3.25%
Decrease Teacher FTEs due to Enrollment Changes	(15.4 FTEs)	(0 FTEs)
Reduction In Force Strategy		
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF		
Benefits:		
STRS	16.70%	17.10%
PERS	20.73%	19.72%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.9390%	1.9390%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	0.10%	0.10%
SERP Annuity Paid by Fund 71	677,300	677,300
OPEB Paid by Fund 71	3,173,481	2,858,177
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)	(7,000,000)	(7,000,000)
Add back Medical Benefits Expense in General Fund		
Operations:		
Augment Math / Science Text Book Adoption	0	0
Utilities / Communication rates increase	10%	10%
Properties/Liabilities Insurance rate increase	10%	15%
Board Election Cost	(480,000)	(480,000)
OPEB Debt Payment	2,228,343	2,228,343
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000
Contributions:		
Contribution from Restrcted Local Funds	2,800,000	2,800,000
Contribution to Special Ed	(47,460,664)	(46,388,407)
Contribution to Restricted Routine Maintenance fr Unrestricted General Fund	(6,892,236)	(5,463,182)
Contribution to Restricted Routine Maintenance from Redevelopment Funds	(2,100,000)	(3,636,818)
Total Contribution to Restricted Routine Maintenance	(8,992,236)	(9,100,000)
Fund Transfers in/(out):		
Transfer from (to) General Reserve (F17)	115,001	0
Transfer to Child Development Fund (F12)	0	0
Transfer to Child Nutrition Services (F61)	(875,937)	(972,212)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

East Side Union High School District
General Fund 2019 / 20 First Interim

Categories	2019/20 Adopted Budget			2019/20 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	239,118,356	-	239,118,356	239,115,018	-	239,115,018	(3,338)
Federal	-	11,787,631	11,787,631	-	12,639,810	12,639,810	852,179
Other State	4,655,029	16,161,501	20,816,530	4,761,841	19,486,253	24,248,094	3,431,564
Local	4,007,984	5,778,299	9,786,283	4,394,204	10,251,672	14,645,876	4,859,593
Total Revenues	247,781,369	33,727,431	281,508,800	248,271,063	42,377,735	290,648,798	9,139,998
Expenditures							
Certificated Salaries	111,463,990	20,792,352	132,256,342	110,814,665	21,458,675	132,273,340	16,998
Classified Salaries	22,433,074	11,236,643	33,669,717	22,398,522	10,991,050	33,389,572	(280,145)
RIF Budget Reduction			-			-	-
Employee Benefits	49,153,640	27,058,096	76,211,736	49,766,415	29,470,132	79,236,547	3,024,811
Books & Supplies	2,154,935	5,786,862	7,941,797	2,023,333	6,314,446	8,337,779	395,982
Operation & Contracted Services	22,361,349	12,722,088	35,083,437	21,848,898	13,257,179	35,106,077	22,640
Capital Outlay	10,850	654,677	665,527	10,850	490,784	501,634	(163,893)
Other Outgo & ROC/P Transfer	3,727,671	7,665,330	11,393,001	3,880,949	7,857,046	11,737,995	344,994
Direct Support/Indirect Costs	(3,427,466)	2,742,829	(684,637)	(3,608,576)	2,926,001	(682,575)	2,062
Debt Services	2,228,343	-	2,228,343	2,228,344	-	2,228,344	1
Total Expenditures	210,106,386	88,658,877	298,765,263	209,363,400	92,765,313	302,128,713	3,363,450
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	37,674,984	(54,931,446)	(17,256,462)	38,907,663	(50,387,578)	(11,479,915)	5,776,547
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	875,937	-	875,937	972,212	-	972,212	96,275
Transfer to Child Development	-	-	-	-	-	-	-
Transfer to Gen Reserve Fund	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	-
Add:							
Transfer from	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	115,000	-	115,000	-	-	-	(115,000)
Transfer from Other Restricted Programs	-	-	-	-	-	-	-
Contribute to Special Ed	(47,460,664)	47,460,664	-	(46,388,407)	46,388,407	-	-
Contribute to Restricted Routine Maintenance	(6,892,236)	6,892,236	-	(5,463,182)	5,463,182	-	-
Contribute to Other Restricted Program	-	-	-	2,800,000	(2,800,000)	-	-
Net Increase (Decrease) in Fund Balance	(17,538,853)	(578,546)	(18,117,399)	(11,216,138)	(1,335,989)	(12,552,127)	5,565,272
BEGINNING BALANCE	\$ 36,065,371	\$ 4,190,852	\$ 40,256,224	\$ 36,065,371	\$ 4,190,852	\$ 40,256,224	
ENDING FUND BALANCE	18,526,518	3,612,306	22,138,824	24,849,233	2,854,863	27,704,096	
Components of Ending Fund Balance							
Revolving Cash	2,500	-	2,500	2,500	-	2,500	-
Stores	183,937	-	183,937	178,057	-	178,057	(5,880)
Legally Restricted Reserve	-	3,612,306	3,612,306	-	2,854,863	2,854,863	(757,443)
Assigned							
Carryover	500,390	-	500,390	500,390	-	500,390	-
Supplemental	1,075,239	-	1,075,239	1,006,470	-	1,006,470	(68,769)
Prepaid Expenditures	-	-	-	-	-	-	-
3% Reserve for Economic Uncertainties	8,992,236	-	-	9,096,028	-	9,096,028	9,096,028
Unassigned/Unappropriated	\$ 7,772,216	\$ 0	\$ 7,772,216	\$ 14,065,788	\$ 0	\$ 14,065,788	

6.18%

8.20%

East Side Union High School District
General Fund

Ending Fund Balance

Categories	2019/20 Adopted Budget			2019/20 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance						
District Revolving Cash	2,500		2,500	2,500		2,500
District Warehouse Store	183,937		183,937	178,057		178,057
Site Projected Carryover	500,390		500,390	500,390		500,390
Supplemental	1,075,239		1,075,239	1,006,470		1,006,470
Prepaid Expenditures						
3% Reserve for Economic Uncertainties	8,992,236		8,992,236	9,096,028		9,096,028
For Balancing Multi-Year Projection	7,772,216		7,772,216	14,065,788		14,065,788
Restricted Categorical Programs			-			-
Medi-Cal Billing Option		906,563	906,563	659,749	659,749	659,749
Prop 39 - Clean Energy		275,886	275,886	115,654	115,654	115,654
Low Performing Student Block Grant		16,163	16,163	-	-	-
Restricted Lottery		1,163,808	1,163,808	1,151,609	1,151,609	1,151,609
Classified Sch Employee PD Block Grant		65,890	65,890			-
Restricted Routine Maintenance		94,235	94,235	212,944	212,944	212,944
Special Ed Mental Health		1,089,761	1,089,761	714,907	714,907	714,907
Unassigned/Unappropriated	\$ 18,526,518	\$ 3,612,306	\$ 22,138,824	\$ 24,849,233	\$ 2,854,863	\$ 27,704,096
	6.18%			8.20%		

**East Side Union High School District
Restricted General Fund**

Categories	2019/20 Adopted Budget			2019/20 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
LCFF	0	0	0	0	0	0	-
Federal	7,415,521	4,372,110	11,787,631	7,880,083	4,759,727	12,639,810	852,179
Other State	15,043,533	1,117,968	16,161,501	18,347,233	1,139,020	19,486,253	3,324,752
Local	5,040,334	737,965	5,778,299	9,528,507	723,165	10,251,672	4,473,373
Total Revenues	27,499,388	6,228,043	33,727,431	35,755,823	6,621,912	42,377,735	8,650,304
Expenditures							
Certificated Salaries	4,817,441	15,974,911	20,792,352	5,189,619	16,269,056	21,458,675	666,323
Classified Salaries	4,235,428	7,001,215	11,236,643	4,073,873	6,917,177	10,991,050	(245,593)
Employee Benefits	14,690,960	12,367,136	27,058,096	17,271,425	12,198,707	29,470,132	2,412,036
Books & Supplies	5,566,662	220,200	5,786,862	6,095,967	218,479	6,314,446	527,584
Operation & Contracted Services	3,915,931	8,806,157	12,722,088	4,451,263	8,805,916	13,257,179	535,091
Capital Outlay	654,677	0	654,677	490,784	0	490,784	(163,893)
Other Outgo & ROC/P Transfer	279,305	7,386,025	7,665,330	813,525	7,043,521	7,857,046	191,716
Direct Support/Indirect Costs	809,766	1,933,063	2,742,829	993,682	1,932,319	2,926,001	183,172
Debt Services	0	0	0	0	0	0	-
Total Expenditures	34,970,170	53,688,707	88,658,877	39,380,138	53,385,175	92,765,313	4,106,436
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(7,470,782)	(47,460,664)	(54,931,446)	(3,624,315)	(46,763,263)	(50,387,578)	4,543,868
Other Sources / Uses							
Transfer in / out	6,892,236	47,460,664	54,352,900	2,663,182	46,388,407	49,051,589	(5,301,311)
Other Transfer in	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(578,546)	0	(578,546)	(961,133)	(374,856)	(1,335,989)	(757,443)
BEGINNING BALANCE	3,101,091	1,089,761	4,190,852	3,101,091	1,089,761	4,190,852	0
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	2,522,545	1,089,761	3,612,306	2,139,958	714,905	2,854,863	(757,443)

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2019/20 Adopted Budget Supplemental	2019/20 First Interim Supplemental	Variance
Revenues			
LCFF	21,957,861	21,713,117	(244,744)
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	21,957,861	21,713,117	(244,744)
Expenditures			
Certificated Salaries	13,641,472	13,399,193	(242,279)
Classified Salaries	1,131,582	1,084,367	(47,215)
Employee Benefits	5,535,652	5,923,300	387,648
Books & Supplies	332,200	331,200	(1,000)
Operation & Contracted Services	2,627,000	2,624,681	(2,319)
Capital Outlay	-	-	-
Total Expenditures	23,267,906	23,362,741	94,835
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(1,310,045)	(1,649,624)	(339,579)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	(1,310,045)	(1,649,624)	(339,579)
BEGINNING BALANCE	\$ 2,656,094	\$ 2,656,094	\$ -
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 1,346,050	\$ 1,006,470	\$ (339,579)

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2021/22

East Side Union High School District

Enrollment/ADA Projections Through 2021/22

Fiscal Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Grade	CBEDS Enrollment						
Level	Actual	Actual	Actual	Actual	Preliminary	Projected	Projected
9	5555	5617	5722	5409	5419	5559	5500
10	5948	5626	5609	5692	5483	5419	5559
11	5694	5981	5666	5580	5724	5483	5419
12	5806	5817	6096	5695	5726	5724	5483
Adult Transition Program	164	172	188	179	180	180	180
NPS	70	74	55	51	56	56	56
Total CBEDS Enrollment	23,237	23,287	23,336	22,606	22,588	22,421	22197
COE Sp Ed	258	272	275	279	275	275	275
P2 ADA	22,342	22,309	22,338	21,718	21,685	21,512	21,299
Enrollment to ADA %	95.09%	94.69%	94.61%	94.90%	94.85%	94.78%	94.78%

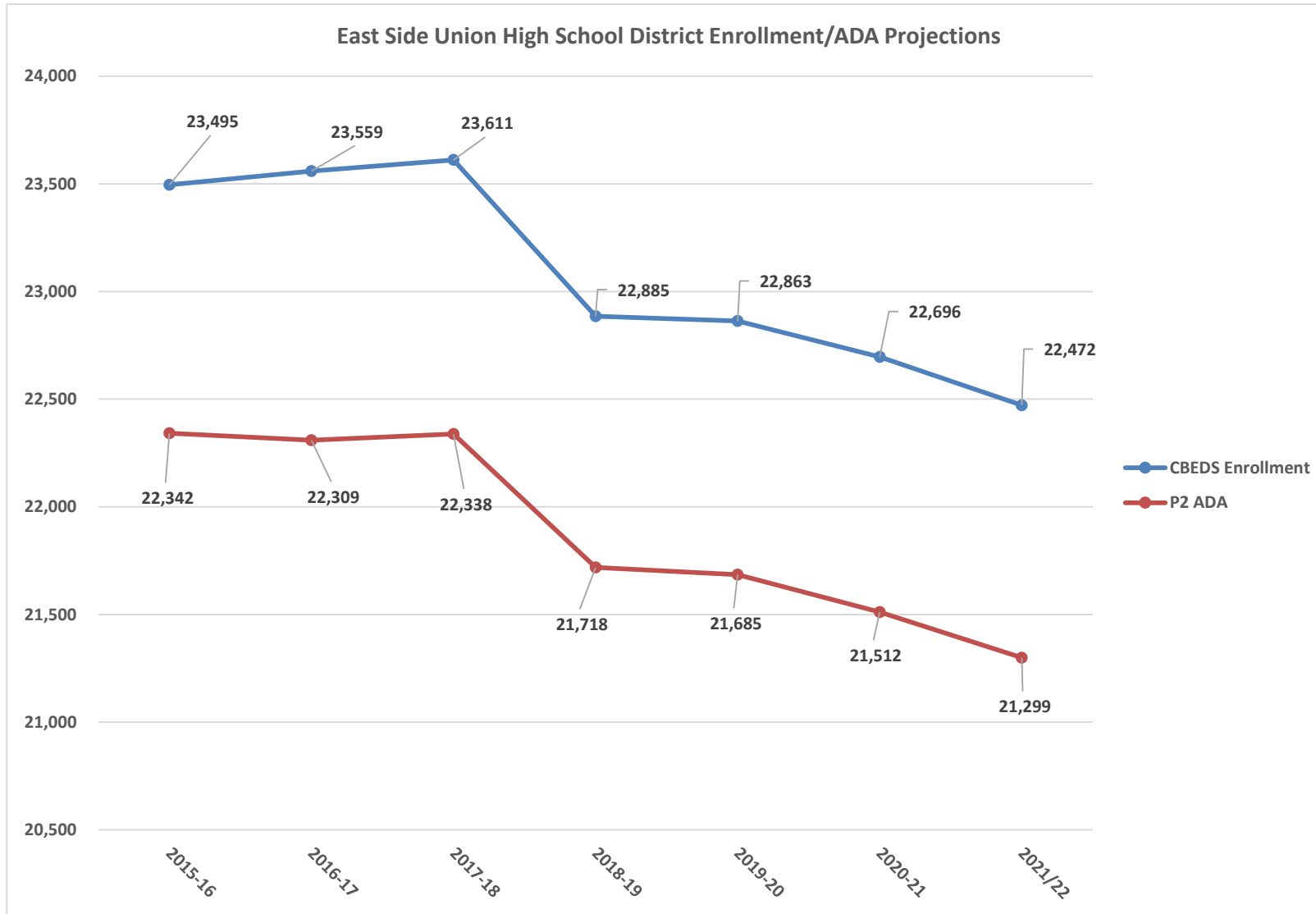
Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Since 2015/16 COE Sp Ed ADA has been funded with the District ADA.

In East Side Union High School District, the ADA figure is on average **94.82%** of CBEDS enrollment.

East Side Union High School District

Enrollment/ADA Projections Through 2021/22



SECTION 3

2019/20 – 2021/22

Multi-Year Budget

Assumptions and Fiscal Update

**EAST SIDE UNION HIGH SCHOOL DISTRICT
2019 / 20 First Interim - Budget Assumptions**

	2019 / 20	2020 / 21	2021 / 22
Description	First Interim	Projection	Projection
Based on SSC Dartboard			
Statutory COLA	3.26%	3.00%	2.80%
LCFF Target Base	9,329	9,609	9,878
LCFF CTE	243	250	257
LCFF Unduplicated Count Percentage	52.22%	50.68%	50.63%
LCFF Approved Funding Rate (GAP)	100.00%	100.00%	100.00%
LCFF Entitlement	239,115,018	244,974,020	249,611,678
Lottery Per ADA - Unrestricted	153	153	153
- Restricted	3,403,849	3,378,683	3,344,928
	54	54	54
	1,201,359	1,192,476	1,112,020
Mandate Cost Block Grant per ADA	62	64	66
	1,327,992	1,368,185	1,405,533
Title I	4,094,593	4,217,431	4,335,519
Title II	682,688	703,169	722,857
ESSA Comprehensive Supp & Improv	689,768	0	0
Career Technical Incentive	2,386,180	2,200,000	2,200,000
K-12 Strong Workforce (SWP)	685,715	685,715	685,715
One Time Discretionary Revenue	0	0	0
Use of Facilities Rental	1,541,300	1,618,365	1,699,283
Enrollment (CBEDS) Projected	22,863	22,696	22,472
with NPS and Post Seniors			
Projected Funded Average Daily Attendance (ADA)	21,464	21,430	21,257
with East Side Special Ed ADA in County Program	256	256	256
Salary Step and Column % Increases:			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified Effective 2018 - 19	3.25%	3.00%	
Decrease Teacher FTEs due to Enrollment Changes	(0 FTEs)	(5.6 FTEs)	(7.6 FTEs)
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(122.0 FTE's)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(49.0 FTE's)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(10.4 FTE's)	(0.0 FTEs)
Projected Savings with RIF		(21,800,000)	
Benefits:			
STRS	17.10%	18.40%	18.10%
PERS	19.72%	22.70%	24.60%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.9390%	1.9390%	1.9390%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	0.10%	6.00%	6.00%
SERP Annuity Paid by Fund 71	677,300	677,300	677,300
OPEB Paid by Fund 71	2,858,177	2,943,922	3,032,240
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)	(7,000,000)		
Add back Medical Benefits Expense in General Fund		7,000,000	0
Operations:			
Augment Math / Science Text Book Adoption	0	0	0
Utilities / Communication rates increase	10%	10%	10%
Properties/Liabilities Insurance rate increase	15%	15%	15%
Board Election Cost	(480,000)	320,000	(320,000)
OPEB Debt Payment	2,228,343	2,275,529	2,318,312
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000	40,000
Contributions:			
Contribution from Restrcted Local Funds	2,800,000		
Contribution to Special Ed	(46,388,407)	(49,565,093)	(51,611,496)
Contribution to Restricted Routine Maintenance fr Unrestricted General Fund	(5,463,182)	(6,020,599)	(6,210,599)
Contribution to Restricted Routine Maintenance from Redevelopment Funds	(3,636,818)	(2,984,401)	(2,984,401)
Total Contribution to Restricted Routine Maintenance	(9,100,000)	(9,005,000)	(9,195,000)
Fund Transfers in/(out):			
Transfer from (to) General Reserve (F17)	0	0	0
Transfer to Child Development Fund (F12)	0	0	0
Transfer to Child Nutrition Services (F61)	(972,212)	(972,212)	(972,212)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2019 / 20 First Interim**

Categories	2019/20 First Interim			2020/21 Projection			2021/22 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	239,115,018	-	239,115,018	244,974,020	-	244,974,020	249,611,678	-	249,611,678
Federal	-	12,639,810	12,639,810	-	12,127,034	12,127,034	-	11,694,020	11,694,020
Other State	4,761,841	19,486,253	24,248,094	4,746,868	19,710,405	24,457,273	4,750,461	19,629,949	24,380,410
Local	4,394,204	10,251,672	14,645,876	4,471,269	6,799,255	11,270,524	4,552,187	6,799,255	11,351,442
Total Revenues	248,271,063	42,377,735	290,648,798	254,192,157	38,636,694	292,828,851	258,914,326	38,123,224	297,037,550
Expenditures									
Certificated Salaries	110,814,665	21,458,675	132,273,340	114,925,046	21,365,088	136,290,134	115,928,922	21,685,564	137,614,486
Classified Salaries	22,398,522	10,991,050	33,389,572	23,588,288	11,547,197	35,135,485	24,060,053	11,778,141	35,838,194
RIF Budget Reduction			-	(21,800,000)		(21,800,000)	(21,800,000)		(21,800,000)
Employee Benefits	49,766,415	29,470,132	79,236,547	61,264,170	31,067,181	92,331,351	63,330,408	31,919,748	95,250,156
Books & Supplies	2,023,333	6,314,446	8,337,779	2,023,333	5,671,066	7,694,399	1,823,333	5,671,066	7,494,399
Operation & Contracted Services	21,848,898	13,257,179	35,106,077	21,507,795	13,210,395	34,718,190	22,376,338	13,000,015	35,376,353
Capital Outlay	10,850	490,784	501,634	10,850	490,784	501,634	10,850	490,784	501,634
Other Outgo & ROC/P Transfer	3,880,949	7,857,046	11,737,995	3,980,565	8,435,020	12,415,585	4,082,841	9,011,305	13,094,146
Direct Support/Indirect Costs	(3,608,576)	2,926,001	(682,575)	(3,764,781)	3,150,495	(614,286)	(3,492,376)	2,973,513	(518,863)
Debt Services	2,228,344	-	2,228,344	2,275,529	-	2,275,529	2,318,312	-	2,318,312
Total Expenditures	209,363,400	92,765,313	302,128,713	204,010,795	94,937,226	298,948,021	208,638,682	96,530,136	305,168,818
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	38,907,663	(50,387,578)	(11,479,915)	50,181,362	(56,300,532)	(6,119,169)	50,275,644	(58,406,912)	(8,131,268)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	972,212	-	972,212	972,212	-	972,212	972,212	-	972,212
Transfer to Child Development	-	-	-	-	-	-	-	-	-
Transfer to Gen Reserve Fund	-	-	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(46,388,407)	46,388,407	-	(49,565,093)	49,565,093	0	(51,611,496)	51,611,496	(0)
Contribute to Restricted Routine Maintenance	(5,463,182)	5,463,182	-	(6,020,599)	6,020,599	-	(6,210,599)	6,210,599	-
Contribute to Other Restricted Program	2,800,000	(2,800,000)	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(11,216,138)	(1,335,989)	(12,552,127)	(6,476,542)	(714,839)	(7,191,381)	(8,618,663)	(584,817)	(9,203,480)
BEGINNING BALANCE	\$ 36,065,371	\$ 4,190,852	\$ 40,256,224	\$ 24,849,233	\$ 2,854,863	\$ 27,704,096	\$ 18,372,692	\$ 2,140,024	\$ 20,512,715
ENDING FUND BALANCE	24,849,233	2,854,863	27,704,096	18,372,692	2,140,024	20,512,715	9,754,029	1,555,206	11,309,235
Components of Ending Fund Balance									
Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
Stores	178,057		178,057	178,057		178,057	178,057		178,057
Legally Restricted Reserve		2,854,863	2,854,863		2,140,024	2,140,024		1,555,206	1,555,206
Assigned									
Carryover	500,390		500,390	500,390		500,390			-
Supplemental	1,006,470		1,006,470	384,078		384,078			-
Prepaid Expenditures			-			-			-
3% Reserve for Economic Uncertainties	9,096,028		9,096,028	9,000,607		9,000,607	9,187,231		9,187,231
Unassigned/Unappropriated	\$ 14,065,788	\$ 0	\$ 14,065,788	\$ 8,307,060	\$ (0)	\$ 8,307,059	\$ 386,241	\$ 0	\$ 386,241
	8.20%			6.12%			3.19%		

East Side Union High School District
General Fund

Ending Fund Balance

Categories	2019/20 First Interim			2020/21 Projection			2021/22 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance									
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Store	178,057		178,057	178,057		178,057	178,057		178,057
Site Projected Carryover	500,390		500,390	500,390		500,390			-
Supplemental	1,006,470		1,006,470	384,078		384,078	-		-
Prepaid Expenditures									
3% Reserve for Economic Uncertainties	9,096,028		9,096,028	9,000,607		9,000,607	9,187,231		9,187,231
For Balancing Multi-Year Projection	14,065,788		14,065,788	8,307,060		8,307,060	386,241		386,241
Restricted Categorical Programs			-			-			-
Medi-Cal Billing Option		659,749	659,749		512,175	512,175		467,357	467,357
Prop 39 - Clean Energy		115,654	115,654			-			-
Low Performing Student Block Grant		-	-			-			-
Restricted Lottery		1,151,609	1,151,609		550,000	550,000		350,000	350,000
Classified Sch Employee PD Block Grant			-			-			-
Restricted Routine Maintenance		212,944	212,944		712,944	712,944		672,944	672,944
Special Ed Mental Health		714,907	714,907		364,905	364,905		64,905	64,905
Unassigned/Unappropriated	\$ 24,849,233	\$ 2,854,863	\$ 27,704,096	\$ 18,372,692	\$ 2,140,024	\$ 20,512,715	\$ 9,754,029	\$ 1,555,206	\$ 11,309,235
	8.20%			6.12%			3.19%		

**East Side Union High School District
Restricted General Fund**

Categories	2019/20 First Interim			2020/21 Projection			2021/22 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	7,880,083	4,759,727	12,639,810	7,349,321	4,777,713	12,127,034	7,327,815	4,366,205	11,694,020
Other State	18,347,233	1,139,020	19,486,253	18,571,385	1,139,020	19,710,405	18,490,929	1,139,020	19,629,949
Local	9,528,507	723,165	10,251,672	6,076,090	723,165	6,799,255	6,076,090	723,165	6,799,255
Total Revenues	35,755,823	6,621,912	42,377,735	31,996,796	6,639,898	38,636,694	31,894,834	6,228,390	38,123,224
Expenditures									
Certificated Salaries	5,189,619	16,269,056	21,458,675	4,356,603	17,008,485	21,365,088	4,421,952	17,263,612	21,685,564
Classified Salaries	4,073,873	6,917,177	10,991,050	4,280,011	7,267,186	11,547,197	4,365,611	7,412,530	11,778,141
Employee Benefits	17,271,425	12,198,707	29,470,132	17,826,227	13,240,953	31,067,181	18,057,970	13,861,778	31,919,748
Books & Supplies	6,095,967	218,479	6,314,446	5,452,587	218,479	5,671,066	5,452,587	218,479	5,671,066
Operation & Contracted Services	4,451,263	8,805,916	13,257,179	4,143,450	9,066,945	13,210,395	3,843,450	9,156,565	13,000,015
Capital Outlay	490,784	0	490,784	490,784	0	490,784	490,784	0	490,784
Other Outgo & ROC/P Transfer	813,525	7,043,521	7,857,046	813,525	7,621,495	8,435,020	813,525	8,197,780	9,011,305
Direct Support/Indirect Costs	993,682	1,932,319	2,926,001	1,019,047	2,131,448	3,150,495	944,371	2,029,142	2,973,513
Debt Services	0	0	0	0	0	0	0	0	0
Total Expenditures	39,380,138	53,385,175	92,765,313	38,382,235	56,554,991	94,937,226	38,390,251	58,139,886	96,530,136
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(3,624,315)	(46,763,263)	(50,387,578)	(6,385,438)	(49,915,093)	(56,300,532)	(6,495,416)	(51,911,496)	(58,406,912)
Other Sources / Uses									
Transfer in / out	2,663,182	46,388,407	49,051,589	6,020,599	49,565,093	55,585,692	6,210,599	51,611,496	57,822,095
Other Transfer in	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(961,133)	(374,856)	(1,335,989)	(364,839)	(350,000)	(714,839)	(284,817)	(300,000)	(584,817)
BEGINNING BALANCE	3,101,091	1,089,761	4,190,852	2,139,958	714,905	2,854,863	1,775,118	364,905	2,140,023
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,139,958	714,905	2,854,863	1,775,118	364,905	2,140,023	1,490,301	64,905	1,555,206

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2019/20 First Interim Supplemental	2020/21 Projection Supplemental	2021/22 Projection Supplemental
Revenues			
LCFF	21,713,117	21,670,929	22,077,943
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	21,713,117	21,670,929	22,077,943
Expenditures			
Certificated Salaries	13,399,193	13,664,641	13,869,610
Classified Salaries	1,084,367	1,194,918	1,218,816
Employee Benefits	5,923,300	6,313,036	6,525,690
Books & Supplies	331,200	331,200	331,200
Operation & Contracted Services	2,624,681	789,527	516,705
Capital Outlay	-	-	-
Total Expenditures	23,362,741	22,293,321	22,462,021
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(1,649,624)	(622,392)	(384,078)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	(1,649,624)	(622,392)	(384,078)
BEGINNING BALANCE	\$ 2,656,094	\$ 1,006,470	\$ 384,078
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 1,006,470	\$ 384,078	\$ 0

SECTION 4

Other Funds

2019–20 First Interim – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Since 2015-16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. The program also receives Federal grants. Fund 11 is projected to have a balance of \$838 thousand for the fiscal year ending June 30, 2020.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school-age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants, and local parent fees.

General Reserve Fund for Other than Capital Outlay Projects – 17

This fund was used primarily to set aside the State required amount for general operating reserve purposes or for economic uncertainties. Amounts from this fund were transferred to F/03 Unrestricted General Fund at the close of the fiscal year 2018-19.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$3.5 million for the fiscal year ending June 30, 2020.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure, and other technical system costs in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The fund is projected to have a fund balance of \$2 million for the fiscal year ending June 30, 2020.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$31 million for the fiscal year ending June 30, 2020.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I in November 2012. The fund is projected to have a balance of \$3.4 million for the fiscal year ending June 30, 2020.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$12 million for the fiscal year ending June 30, 2020.

Building Fund – 26

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z in November 2016. The District sold \$140 million of bond to fund the projects in May of 2019. The fund is projected to have a balance of \$178.4 million for the fiscal year ending June 30, 2020.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The resources in this fund were exhausted in the fiscal year 2018-19.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014-15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. The District has 43.9% or 9,914 Free and Reduce students eligible as of 10/21/2019. The fund is projected to need a contribution of \$972 thousand from the General Fund for the fiscal year 2019-20.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$408 thousand for the fiscal year ending June 30, 2020.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate money for self-insurance activities related to dental and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The District is projecting to use \$7 million to pay for the medical benefits in fiscal year 2019-20 to reduce the General Fund cost for one year. The fund is projected to have a balance of \$4 million for the fiscal year ending June 30, 2020 which is the recommended amount the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The Other Post-Employment Benefits, OPEB, and SERP are paid from this fund. The fund is invested in the stock market and investment income can be vulnerable. The fund is projected to have a balance of \$15.3 million for the fiscal year ending June 30, 2020.

Scholarship Fund – 73

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$628 thousand for the fiscal year ending June 30, 2020.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Federal	789,647	789,647	0
Other State	7,379,448	7,695,558	316,110
Local	19,285	60,805	41,520
Total Revenues	8,188,380	8,546,009	357,629
Expenditures			
Certificated Salaries	3,359,731	3,554,001	194,270
Classified Salaries	1,228,269	1,180,466	(47,803)
Employee Benefits	1,911,171	2,367,507	456,336
Books & Supplies	375,459	333,340	(42,119)
Operation & Contracted Services	902,393	649,876	(252,517)
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	354,072	342,029	(12,043)
Total Expenditures	8,131,095	8,427,220	296,125
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	57,285	118,789	61,504
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	718,843	718,843	0
Net Increase (Decrease) in Fund Balance	57,285	118,789	61,504
ENDING BALANCE	776,128	837,633	61,504

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Federal	438,111	338,583	(99,528)
Other State	1,785,391	1,341,217	(444,174)
Local	0	0	0
Total Revenues	2,223,502	1,679,800	(543,702)
Expenditures			
Certificated Salaries	0	37,225	37,225
Classified Salaries	57,144	36,682	(20,462)
Employee Benefits	33,972	21,552	(12,420)
Books & Supplies	0	10,222	10,222
Contracted Services	2,132,386	1,574,120	(558,266)
Total Expenditures	2,223,502	1,679,800	(543,702)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	(0)	(0)
Other Financing Sources/Uses			
Contribution from General Fund	0	0	0
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	(0)	(0)
ENDING BALANCE	0	(0)	(0)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Local	198,449	0	(198,449)
Total Revenues	198,449	0	(198,449)
Expenditures			
Other Outgo	115,000	0	(115,000)
Total Expenditures	115,000	0	(115,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	83,449	0	(83,449)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	83,449	0	(83,449)
ENDING BALANCE	83,449	0	(83,449)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Other State	0	126,017	126,017
Local	128,899	117,487	(11,412)
Total Revenues	128,899	243,504	114,605
Expenditures			
Classified Salaries	140,861	149,231	8,370
Employee Benefits	71,454	202,371	130,917
Books & Supplies	229,398	220,000	(9,398)
Contracted Services	196,527	134,000	(62,527)
Capital Outlay	2,900,000	4,400,000	1,500,000
Total Expenditures	3,538,240	5,105,602	1,567,362
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,409,341)	(4,862,098)	(1,452,757)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	8,381,693	8,381,693	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(3,409,341)	(4,862,098)	(1,452,757)
ENDING BALANCE	4,972,352	3,519,595	(1,452,757)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Local	107,416	95,371	(12,045)
Total Revenues	107,416	95,371	(12,045)
Expenditures			
Classified Salaries	158,951	198,720	39,769
Employee Benefits	78,427	79,330	903
Books & Supplies	1,484,791	1,084,791	(400,000)
Contracted Services	1,044,000	3,010,000	1,966,000
Capital Outlay	2,760,000	1,760,000	(1,000,000)
Total Expenditures	5,526,169	6,132,841	606,672
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(5,418,753)	(6,037,470)	(618,717)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	8,071,007	8,071,007	0
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	(5,418,753)	(6,037,470)	(618,717)
ENDING BALANCE	2,652,254	2,033,537	(618,717)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Other State Revenues			
Other Local Revenues	687,462	724,267	36,805
Total Revenues	687,462	724,267	36,805
Expenditures			
Classified Salaries	637,645	686,024	48,379
Employee Benefits	332,666	352,927	20,261
Books & Supplies	1,689,859	1,400,000	(289,859)
Contracted Services	236,622	230,175	(6,447)
Capital Outlay	18,900,000	24,900,000	6,000,000
Total Expenditures	21,796,792	27,569,126	5,772,334
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(21,109,330)	(26,844,859)	(5,735,529)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	57,903,716	57,903,716	0
Net Increase (Decrease) in Fund Balance	(21,109,330)	(26,844,859)	(5,735,529)
ENDING BALANCE	36,794,386	31,058,857	(5,735,529)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Other State			0
Local	257,804	185,392	(72,412)
Total Revenues	257,804	185,392	(72,412)
Expenditures			
Classified Salaries	596,762	637,325	40,563
Employee Benefits	312,347	331,919	19,572
Books & Supplies	228,758	228,758	0
Contracted Services	213,303	220,519	7,216
Capital Outlay	12,560,000	8,300,000	(4,260,000)
Total Expenditures	13,911,170	9,718,521	(4,192,649)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(13,653,366)	(9,533,129)	4,120,237
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	12,896,503	12,896,503	0
Net Increase (Decrease) in Fund Balance	(13,653,366)	(9,533,129)	4,120,237
ENDING BALANCE	(756,863)	3,363,374	4,120,237

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Other State	0	0	0
Local	2,414,837	2,395,722	(19,115)
Total Revenues	2,414,837	2,395,722	(19,115)
Expenditures			
Books & Supplies	50,500	100,000	49,500
Operation and Contracted Services	119,000	172,000	53,000
Capital Outlay	3,250,000	2,123,722	(1,126,278)
Total Expenditures	3,419,500	2,395,722	(1,023,778)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,004,663)	0	1,004,663
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	12,082,898	12,082,898	0
Net Increase (Decrease) in Fund Balance	(1,004,663)	0	1,004,663
ENDING BALANCE	11,078,235	12,082,898	1,004,663

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Local	3,712,657	4,015,292	302,635
Total Revenues	3,712,657	4,015,292	302,635
Expenditures			
Classified Salaries	516,547	523,853	7,306
Employee Benefits	240,928	277,452	36,524
Books & Supplies	416,365	550,000	133,635
Contracted Services	244,172	242,172	(2,000)
Capital Outlay	19,650,000	23,550,000	3,900,000
Total Expenditures	21,068,012	25,143,477	4,075,465
Excess (Deficiency) of Revenues over	(17,355,355)	(21,128,185)	(3,772,830)
Other Financing Sources/Uses			
Other Sources	0	0	0
Transfer In			
BEGINNING BALANCE	199,563,271	199,563,271	0
Net Increase (Decrease) in Fund Balance	(17,355,355)	(21,128,185)	(3,772,830)
ENDING BALANCE	182,207,916	178,435,086	(3,772,830)

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Other State Revenue	0	0	0
Local	300,765	0	(300,765)
Total Revenues	300,765	0	(300,765)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	30,000	0	(30,000)
Contracted Services & Operating Expense	57,000	0	(57,000)
Capital Outlay	8,226,369	0	(8,226,369)
Other Outgo	0	0	0
Total Expenditures	8,313,369	0	(8,313,369)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(8,012,604)	0	8,012,604
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	(8,012,604)	0	8,012,604
ENDING BALANCE	(8,012,604)	0	8,012,604

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Federal	4,307,860	4,381,206	73,346
Other State	327,990	528,441	200,451
Local	1,289,983	1,242,874	(47,109)
Total Revenues	5,925,833	6,152,521	226,688
Expenditures			
Classified Salaries	3,191,701	3,132,821	(58,880)
Employee Benefits	1,900,481	2,209,247	308,766
Books & Supplies	1,297,257	1,341,340	44,083
Contracted Services	81,765	100,779	19,014
Capital Outlay	0	0	0
Direct Support/Indirect Costs	330,565	340,546	9,981
Total Expenditures	6,801,769	7,124,733	322,964
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(875,936)	(972,212)	(96,276)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	875,936	972,212	96,276
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	(0)	(0)
ENDING BALANCE	0	(0)	(0)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Local	200,000	200,000	0
Total Revenues	200,000	200,000	0
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	110,000	110,000	0
Contracted Services / Operations	292,000	292,000	0
Other Outgo	0	0	0
Total Expenditures	402,000	402,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(202,000)	(202,000)	0
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	509,679	509,679	0
Net Increase (Decrease) in Fund Balance	(102,000)	(102,000)	0
ENDING BALANCE	407,679	407,679	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Local	11,500,200	12,752,512	1,252,312
Total Revenues	11,500,200	12,752,512	1,252,312
Expenditures			
Employee Benefits	7,000,000	7,000,000	0
Contracted Services	11,351,000	12,194,655	843,655
Total Expenditures	18,351,000	19,194,655	843,655
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(6,850,800)	(6,442,143)	408,657
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	10,415,257	10,415,257	0
Net Increase (Decrease) in Fund Balance	(6,850,800)	(6,442,143)	408,657
ENDING BALANCE	3,564,457	3,973,114	408,657

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Local	1,289,622	1,289,622	0
Total Revenues	1,289,622	1,289,622	0
Expenditures			
Operation & Contracted Services	4,235,357	4,235,357	0
Total Expenditures	4,235,357	4,235,357	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,945,735)	(2,945,735)	0
Other Financing Sources/Uses			
Transfers (out)	0	0	0
BEGINNING BALANCE	18,291,062	18,291,062	0
Net Increase (Decrease) in Fund Balance	(2,945,735)	(2,945,735)	0
ENDING BALANCE	15,345,327	15,345,327	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2019/20 Adopted Budget	2019/20 First Interim	Variance
Revenues			
Local	45,000	40,000	(5,000)
Total Revenues	45,000	40,000	(5,000)
Expenditures			
Books & Supplies	0	0	-
Contracted Services	34,400	34,400	-
Capital Outlay	0	0	-
Total Expenditures	34,400	34,400	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	10,600	5,600	(5,000)
Other Financing Sources/Uses			
Transfers In	0	0	-
BEGINNING BALANCE	622,860	622,860	-
Net Increase (Decrease) in Fund Balance	10,600	5,600	(5,000)
ENDING BALANCE	633,460	628,460	(5,000)

SECTION 5

SACS Reporting Forms

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				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G			
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			
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund	G	G	G	G
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	G	G	G	G
731	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				
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

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12th, 2019 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: Silvia Pelayo Telephone: 408-347-5220
Title: Director of Finance E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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 budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	239,118,356.00	239,118,356.00	41,555,645.80	239,115,018.00	(3,338.00)	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	4,655,029.00	4,655,029.00	86,068.49	4,761,841.00	106,812.00	2.3%
4) Other Local Revenue		8600-8799	4,007,984.00	4,095,202.21	809,672.68	4,394,204.00	299,001.79	7.3%
5) TOTAL, REVENUES			247,781,369.00	247,868,587.21	42,451,386.97	248,271,063.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	111,463,989.00	111,479,400.11	32,643,824.51	110,814,665.00	664,735.11	0.6%
2) Classified Salaries		2000-2999	22,433,074.00	22,404,043.23	6,467,177.07	22,398,522.00	5,521.23	0.0%
3) Employee Benefits		3000-3999	49,153,638.00	49,153,638.00	18,725,209.64	49,766,415.00	(612,777.00)	-1.2%
4) Books and Supplies		4000-4999	2,154,935.00	2,707,284.83	426,589.28	2,023,333.00	683,951.83	25.3%
5) Services and Other Operating Expenditures		5000-5999	22,361,349.00	22,682,709.04	6,329,039.83	21,848,898.00	833,811.04	3.7%
6) Capital Outlay		6000-6999	10,850.00	10,850.00	0.00	10,850.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,956,014.00	5,956,014.00	1,992,821.18	6,109,293.00	(153,279.00)	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,427,466.00)	(3,445,387.00)	(929,625.00)	(3,608,576.00)	163,189.00	-4.7%
9) TOTAL, EXPENDITURES			210,106,383.00	210,948,552.21	65,655,036.51	209,363,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			37,674,986.00	36,920,035.00	(23,203,649.54)	38,907,663.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	115,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	975,937.00	975,937.00	0.00	1,072,212.00	(96,275.00)	-9.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(54,352,900.00)	(52,816,082.34)	(13,812.54)	(49,051,589.00)	3,764,493.34	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,213,837.00)	(53,792,019.34)	(13,812.54)	(50,123,801.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,538,851.00)	(16,871,984.34)	(23,217,462.08)	(11,216,138.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,065,371.43	36,065,371.43		36,065,371.43	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)			36,065,371.43	36,065,371.43		36,065,371.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,065,371.43	36,065,371.43		36,065,371.43		
2) Ending Balance, June 30 (E + F1e)			18,526,520.43	19,193,387.09		24,849,233.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	183,937.00	178,056.94		178,056.94		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,575,629.00	1,575,629.00		1,506,860.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,992,236.00	8,992,236.00		9,096,028.00		
Unassigned/Unappropriated Amount		9790	7,772,218.43	8,444,965.15		14,065,788.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	107,021,249.00	107,021,249.00	30,788,648.00	106,864,347.00	(156,902.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	22,354,925.00	22,354,925.00	6,509,616.00	15,575,751.00	(6,779,174.00)	-30.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	538,022.00	538,022.00	0.00	503,101.00	(34,921.00)	-6.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	99,326,000.00	99,326,000.00	0.00	104,769,019.00	5,443,019.00	5.5%
Unsecured Roll Taxes		8042	7,632,835.00	7,632,835.00	7,836,079.77	8,860,205.00	1,227,370.00	16.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,798,937.00	7,798,937.00	2,233,891.03	10,982,250.00	3,183,313.00	40.8%
Education Revenue Augmentation Fund (ERAF)		8045	12,497,673.00	12,497,673.00	0.00	9,473,631.00	(3,024,042.00)	-24.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,486,859.00	5,486,859.00	0.00	6,464,022.00	977,163.00	17.8%
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			262,656,500.00	262,656,500.00	47,368,234.80	263,492,326.00	835,826.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(23,538,144.00)	(23,538,144.00)	(5,812,589.00)	(24,377,308.00)	(839,164.00)	3.6%
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			239,118,356.00	239,118,356.00	41,555,645.80	239,115,018.00	(3,338.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,324,484.00	1,324,484.00	0.00	1,327,992.00	3,508.00	0.3%
Lottery - Unrestricted and Instructional Materials		8560	3,300,545.00	3,300,545.00	84,398.49	3,403,849.00	103,304.00	3.1%
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	30,000.00	30,000.00	1,670.00	30,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,655,029.00	4,655,029.00	86,068.49	4,761,841.00	106,812.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	649,076.00	649,076.00	178,099.89	650,145.00	1,069.00	0.2%
Interest		8660	450,000.00	450,000.00	0.04	450,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	357,850.00	357,850.00	49,535.17	336,000.00	(21,850.00)	-6.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,741,300.00	1,820,028.42	390,705.59	1,541,300.00	(278,728.42)	-15.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	34,864.00	43,353.79	7,834.79	41,865.00	(1,488.79)	-3.4%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	774,894.00	774,894.00	183,497.20	1,374,894.00	600,000.00	77.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,007,984.00	4,095,202.21	809,672.68	4,394,204.00	299,001.79	7.3%
TOTAL, REVENUES			247,781,369.00	247,868,587.21	42,451,386.97	248,271,063.00	402,475.79	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	88,357,520.00	88,371,283.00	25,558,573.33	87,977,458.00	393,825.00	0.4%
Certificated Pupil Support Salaries		1200	8,871,663.00	8,871,663.00	2,606,646.65	8,738,735.00	132,928.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,212,552.00	7,212,552.00	2,315,884.28	7,027,233.00	185,319.00	2.6%
Other Certificated Salaries		1900	7,022,254.00	7,023,902.11	2,162,720.25	7,071,239.00	(47,336.89)	-0.7%
TOTAL, CERTIFICATED SALARIES			111,463,989.00	111,479,400.11	32,643,824.51	110,814,665.00	664,735.11	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,965.00	31,965.00	7,796.01	31,281.00	684.00	2.1%
Classified Support Salaries		2200	6,790,615.00	6,780,045.00	2,079,303.26	6,830,326.00	(50,281.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	2,007,906.00	2,007,906.00	559,085.00	1,748,768.00	259,138.00	12.9%
Clerical, Technical and Office Salaries		2400	10,312,264.00	10,311,928.23	3,251,365.80	10,568,084.00	(256,155.77)	-2.5%
Other Classified Salaries		2900	3,290,324.00	3,272,199.00	569,627.00	3,220,063.00	52,136.00	1.6%
TOTAL, CLASSIFIED SALARIES			22,433,074.00	22,404,043.23	6,467,177.07	22,398,522.00	5,521.23	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,419,418.00	18,419,418.00	5,475,507.95	18,629,214.00	(209,796.00)	-1.1%
PERS		3201-3202	4,210,757.00	4,210,757.00	1,305,276.78	4,528,657.00	(317,900.00)	-7.5%
OASDI/Medicare/Alternative		3301-3302	3,258,625.00	3,258,625.00	985,590.68	3,357,477.00	(98,852.00)	-3.0%
Health and Welfare Benefits		3401-3402	20,658,142.00	20,658,142.00	9,138,694.39	20,601,710.00	56,432.00	0.3%
Unemployment Insurance		3501-3502	69,297.00	69,297.00	19,539.55	65,840.00	3,457.00	5.0%
Workers' Compensation		3601-3602	2,537,399.00	2,537,399.00	758,882.15	2,583,517.00	(46,118.00)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	1,041,718.14	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			49,153,638.00	49,153,638.00	18,725,209.64	49,766,415.00	(612,777.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	58,440.00	73,411.00	7,520.73	71,922.00	1,489.00	2.0%
Materials and Supplies		4300	2,043,403.00	2,546,387.44	304,588.60	1,814,555.00	731,832.44	28.7%
Noncapitalized Equipment		4400	53,092.00	87,486.39	114,479.95	136,856.00	(49,369.61)	-56.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,154,935.00	2,707,284.83	426,589.28	2,023,333.00	683,951.83	25.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,346,714.00	5,972,714.00	1,012,476.11	5,891,089.00	81,625.00	1.4%
Travel and Conferences		5200	186,401.00	188,846.00	29,935.84	188,692.00	154.00	0.1%
Dues and Memberships		5300	30,261.00	30,638.00	27,943.00	30,638.00	0.00	0.0%
Insurance		5400-5450	1,933,119.00	1,953,145.00	1,953,145.00	1,953,145.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,714,443.00	5,714,443.00	1,028,470.75	5,299,367.00	415,076.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized improvements		5600	1,210,195.00	1,297,431.85	475,413.17	1,291,811.00	5,620.85	0.4%
Transfers of Direct Costs		5710	(87,322.00)	(68,723.00)	(7,042.10)	(83,204.00)	14,481.00	-21.1%
Transfers of Direct Costs - Interfund		5750	(1,307.00)	8,444.72	671.43	(4,551.00)	12,995.72	153.9%
Professional/Consulting Services and Operating Expenditures		5800	6,894,094.00	6,449,673.47	1,653,643.34	6,341,611.00	108,062.47	1.7%
Communications		5900	1,134,751.00	1,136,096.00	154,383.29	940,300.00	195,796.00	17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,361,349.00	22,682,709.04	6,329,039.83	21,848,898.00	833,811.04	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,850.00	10,850.00	0.00	10,850.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,850.00	10,850.00	0.00	10,850.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	150,000.00	150,000.00	0.00	150,000.00	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	3,577,671.00	3,577,671.00	1,243,649.68	3,730,949.00	(153,278.00)	-4.3%
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	1,498,343.00	1,498,343.00	749,171.50	1,498,343.00	0.00	0.0%
Other Debt Service - Principal		7439	730,000.00	730,000.00	0.00	730,001.00	(1.00)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,956,014.00	5,956,014.00	1,992,821.18	6,109,293.00	(153,279.00)	-2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,742,829.00)	(2,760,750.00)	(743,510.00)	(2,926,001.00)	165,251.00	-6.0%
Transfers of Indirect Costs - Interfund		7350	(684,637.00)	(684,637.00)	(186,115.00)	(682,575.00)	(2,062.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,427,466.00)	(3,445,387.00)	(929,625.00)	(3,608,576.00)	163,189.00	-4.7%
TOTAL, EXPENDITURES			210,106,383.00	210,948,552.21	65,655,036.51	209,363,400.00	1,585,152.21	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	115,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			115,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	875,937.00	875,937.00	0.00	972,212.00	(96,275.00)	-11.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			975,937.00	975,937.00	0.00	1,072,212.00	(96,275.00)	-9.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(54,352,900.00)	(52,816,082.34)	(13,812.54)	(49,051,589.00)	3,764,493.34	-7.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(54,352,900.00)	(52,816,082.34)	(13,812.54)	(49,051,589.00)	3,764,493.34	-7.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(55,213,837.00)	(53,792,019.34)	(13,812.54)	(50,123,801.00)	3,668,218.34	-6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,787,631.00	14,214,356.91	731,673.59	12,639,810.00	(1,574,546.91)	-11.1%
3) Other State Revenue		8300-8599	16,161,501.00	17,448,138.90	4,194,735.43	19,486,253.00	2,038,114.10	11.7%
4) Other Local Revenue		8600-8799	5,778,299.00	10,497,941.94	5,050,469.83	10,251,672.00	(246,269.94)	-2.3%
5) TOTAL, REVENUES			33,727,431.00	42,160,437.75	9,976,878.85	42,377,735.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,792,352.00	20,648,001.73	5,987,272.71	21,458,675.00	(810,673.27)	-3.9%
2) Classified Salaries		2000-2999	11,236,643.00	11,061,012.09	3,035,633.29	10,991,050.00	69,962.09	0.6%
3) Employee Benefits		3000-3999	27,058,096.00	26,915,501.54	4,868,959.52	29,470,132.00	(2,554,630.46)	-9.5%
4) Books and Supplies		4000-4999	5,786,862.00	15,312,854.37	538,333.06	6,314,446.00	8,998,408.37	58.8%
5) Services and Other Operating Expenditures		5000-5999	12,722,088.00	13,739,288.66	1,938,839.61	13,257,179.00	482,109.66	3.5%
6) Capital Outlay		6000-6999	654,677.00	434,924.00	0.00	490,784.00	(55,860.00)	-12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,665,330.00	8,295,040.00	0.00	7,857,046.00	437,994.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,742,829.00	2,760,750.00	743,510.00	2,926,001.00	(165,251.00)	-6.0%
9) TOTAL, EXPENDITURES			88,658,877.00	99,167,372.39	17,112,548.19	92,765,313.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,931,446.00)	(57,006,934.64)	(7,135,669.34)	(50,387,578.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	54,352,900.00	52,816,082.34	13,812.54	49,051,589.00	(3,764,493.34)	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			54,352,900.00	52,816,082.34	13,812.54	49,051,589.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,546.00)	(4,190,852.30)	(7,121,856.80)	(1,335,989.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,190,852.30	4,190,852.30		4,190,852.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,190,852.30	4,190,852.30		4,190,852.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,190,852.30	4,190,852.30		4,190,852.30		
2) Ending Balance, June 30 (E + F1e)			3,612,306.30	0.00		2,854,863.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			3,612,306.30	0.00		2,854,863.30		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,120,023.00	4,925,053.56	5,149.00	4,513,545.00	(411,508.56)	-8.4%
Special Education Discretionary Grants		8182	252,087.00	252,087.00	0.00	246,182.00	(5,905.00)	-2.3%
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	4,091,139.00	4,226,067.73	0.00	4,094,593.00	(131,474.73)	-3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	575,330.00	682,687.70	151,655.70	682,688.00	0.30	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	121,014.00	77,066.31	1,141.31	54,694.00	(22,372.31)	-29.0%
Title III, Part A, English Learner Program	4203	8290	227,878.00	706,893.59	114,324.59	288,579.00	(418,314.59)	-59.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	259,974.00	1,435,579.02	352,489.36	1,082,462.00	(353,117.02)	-24.6%
Other NCLB / Every Student Succeeds Act	5630	8290	259,974.00	1,435,579.02	352,489.36	1,082,462.00	(353,117.02)	-24.6%
Career and Technical Education	3500-3599	8290	566,243.00	566,243.00	0.00	566,243.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,573,943.00	1,342,679.00	106,913.63	1,110,824.00	(231,855.00)	-17.3%
TOTAL, FEDERAL REVENUE			11,787,631.00	14,214,356.91	731,673.59	12,639,810.00	(1,574,546.91)	-11.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materii		8560	1,158,469.00	1,158,469.00	140,413.13	1,201,359.00	42,890.00	3.7%
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	279,305.00	790,305.00	724,500.05	695,000.00	(95,305.00)	-12.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,920,695.00	2,208,137.68	2,623,427.15	1,991,180.00	(216,957.68)	-9.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,803,032.00	13,291,227.22	706,395.10	15,598,714.00	2,307,486.78	17.4%
TOTAL, OTHER STATE REVENUE			16,161,501.00	17,448,138.90	4,194,735.43	19,486,253.00	2,038,114.10	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	2,100,000.00	3,636,817.66	0.00	3,636,818.00	0.34	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	4,950.00	4,950.00	5,633.68	4,950.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	118,710.00	0.00	118,525.00	(185.00)	-0.2%
All Other Local Revenue		8699	2,941,384.00	6,005,499.28	5,044,836.15	5,788,414.00	(217,085.28)	-3.6%
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	731,965.00	731,965.00	0.00	702,965.00	(29,000.00)	-4.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,778,299.00	10,497,941.94	5,050,469.83	10,251,672.00	(246,269.94)	-2.3%
TOTAL, REVENUES			33,727,431.00	42,160,437.75	9,976,878.85	42,377,735.00	217,297.25	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,309,627.00	11,746,463.64	3,295,339.63	11,837,731.00	(91,267.36)	-0.8%
Certificated Pupil Support Salaries		1200	1,579,539.00	1,569,716.08	433,006.78	1,541,227.00	28,489.08	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	864,944.00	881,232.10	300,363.74	972,626.00	(91,393.90)	-10.4%
Other Certificated Salaries		1900	7,038,242.00	6,450,589.91	1,958,562.56	7,107,091.00	(656,501.09)	-10.2%
TOTAL, CERTIFICATED SALARIES			20,792,352.00	20,648,001.73	5,987,272.71	21,458,675.00	(810,673.27)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,875,418.00	6,803,787.24	1,665,558.07	6,712,866.00	90,921.24	1.3%
Classified Support Salaries		2200	2,892,539.00	2,892,539.00	924,646.46	2,855,224.00	37,315.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	255,027.00	255,027.00	78,831.62	236,065.00	18,962.00	7.4%
Clerical, Technical and Office Salaries		2400	789,055.00	736,874.85	247,552.49	833,110.00	(96,235.15)	-13.1%
Other Classified Salaries		2900	424,604.00	372,784.00	119,044.65	353,785.00	18,999.00	5.1%
TOTAL, CLASSIFIED SALARIES			11,236,643.00	11,061,012.09	3,035,633.29	10,991,050.00	69,962.09	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,099,239.00	14,030,146.12	933,037.04	14,421,356.00	(391,209.88)	-2.8%
PERS		3201-3202	2,441,272.00	2,503,375.40	670,574.31	4,531,838.00	(2,028,462.60)	-81.0%
OASDI/Medicare/Alternative		3301-3302	1,152,265.00	1,156,778.65	344,730.97	1,221,951.00	(65,172.35)	-5.6%
Health and Welfare Benefits		3401-3402	8,740,500.00	8,608,022.57	2,740,776.88	8,649,326.00	(41,303.43)	-0.5%
Unemployment Insurance		3501-3502	16,502.00	16,270.50	4,494.90	16,209.00	61.50	0.4%
Workers' Compensation		3601-3602	608,318.00	600,908.30	175,345.42	629,452.00	(28,543.70)	-4.8%
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			27,058,096.00	26,915,501.54	4,868,959.52	29,470,132.00	(2,554,630.46)	-9.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,063,253.00	453,253.00	114,324.98	1,019,629.00	(566,376.00)	-125.0%
Books and Other Reference Materials		4200	181,609.00	177,270.98	14,574.62	191,048.00	(13,777.02)	-7.8%
Materials and Supplies		4300	3,991,217.00	14,162,678.38	384,181.01	4,608,366.00	9,554,312.38	67.5%
Noncapitalized Equipment		4400	550,783.00	519,652.01	25,252.45	495,403.00	24,249.01	4.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,786,862.00	15,312,854.37	538,333.06	6,314,446.00	8,998,408.37	58.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,325,203.00	7,693,888.93	672,656.25	7,474,560.00	219,328.93	2.9%
Travel and Conferences		5200	478,453.00	464,976.31	76,377.15	563,842.00	(98,865.69)	-21.3%
Dues and Memberships		5300	225.00	225.00	0.00	225.00	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	3,000.00	0.00	0.00	3,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,380,078.00	1,378,089.39	347,958.05	1,434,766.00	(56,676.61)	-4.1%
Transfers of Direct Costs		5710	87,322.00	68,723.00	7,042.10	83,204.00	(14,481.00)	-21.1%
Transfers of Direct Costs - Interfund		5750	346.00	346.00	0.00	346.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,448,761.00	4,127,743.03	834,468.61	3,698,114.00	429,629.03	10.4%
Communications		5900	1,700.00	2,297.00	337.45	2,122.00	175.00	7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,722,088.00	13,739,288.66	1,938,839.61	13,257,179.00	482,109.66	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	654,677.00	434,924.00	0.00	490,784.00	(55,860.00)	-12.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			654,677.00	434,924.00	0.00	490,784.00	(55,860.00)	-12.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	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	7,326,025.00	7,326,025.00	0.00	6,983,521.00	342,504.00	4.7%
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	279,305.00	909,015.00	0.00	813,525.00	95,490.00	10.5%
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	45,000.00	45,000.00	0.00	45,000.00	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)			7,665,330.00	8,295,040.00	0.00	7,857,046.00	437,994.00	5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,742,829.00	2,760,750.00	743,510.00	2,926,001.00	(165,251.00)	-6.0%
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			2,742,829.00	2,760,750.00	743,510.00	2,926,001.00	(165,251.00)	-6.0%
TOTAL, EXPENDITURES			88,658,877.00	99,167,372.39	17,112,548.19	92,765,313.00	6,402,059.39	6.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	54,352,900.00	52,816,082.34	13,812.54	49,051,589.00	(3,764,493.34)	-7.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			54,352,900.00	52,816,082.34	13,812.54	49,051,589.00	(3,764,493.34)	-7.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			54,352,900.00	52,816,082.34	13,812.54	49,051,589.00	3,764,493.34	-7.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	239,118,356.00	239,118,356.00	41,555,645.80	239,115,018.00	(3,338.00)	0.0%
2) Federal Revenue		8100-8299	11,787,631.00	14,214,356.91	731,673.59	12,639,810.00	(1,574,546.91)	-11.1%
3) Other State Revenue		8300-8599	20,816,530.00	22,103,167.90	4,280,803.92	24,248,094.00	2,144,926.10	9.7%
4) Other Local Revenue		8600-8799	9,786,283.00	14,593,144.15	5,860,142.51	14,645,876.00	52,731.85	0.4%
5) TOTAL, REVENUES			281,508,800.00	290,029,024.96	52,428,265.82	290,648,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	132,256,341.00	132,127,401.84	38,631,097.22	132,273,340.00	(145,938.16)	-0.1%
2) Classified Salaries		2000-2999	33,669,717.00	33,465,055.32	9,502,810.36	33,389,572.00	75,483.32	0.2%
3) Employee Benefits		3000-3999	76,211,734.00	76,069,139.54	23,594,169.16	79,236,547.00	(3,167,407.46)	-4.2%
4) Books and Supplies		4000-4999	7,941,797.00	18,020,139.20	964,922.34	8,337,779.00	9,682,360.20	53.7%
5) Services and Other Operating Expenditures		5000-5999	35,083,437.00	36,421,997.70	8,267,879.44	35,106,077.00	1,315,920.70	3.6%
6) Capital Outlay		6000-6999	665,527.00	445,774.00	0.00	501,634.00	(55,860.00)	-12.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	13,621,344.00	14,251,054.00	1,992,821.18	13,966,339.00	284,715.00	2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(684,637.00)	(684,637.00)	(186,115.00)	(682,575.00)	(2,062.00)	0.3%
9) TOTAL, EXPENDITURES			298,765,261.00	310,115,924.60	82,767,584.70	302,128,713.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(17,256,460.00)	(20,086,899.64)	(30,339,318.88)	(11,479,915.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	115,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	975,937.00	975,937.00	0.00	1,072,212.00	(96,275.00)	-9.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(860,937.00)	(975,937.00)	0.00	(1,072,212.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,117,397.00)	(21,062,836.64)	(30,339,318.88)	(12,552,127.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,256,223.73	40,256,223.73		40,256,223.73	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)			40,256,223.73	40,256,223.73		40,256,223.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,256,223.73	40,256,223.73		40,256,223.73		
2) Ending Balance, June 30 (E + F1e)			22,138,826.73	19,193,387.09		27,704,096.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	183,937.00	178,056.94		178,056.94		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			3,612,306.30	0.00		2,854,863.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,575,629.00	1,575,629.00		1,506,860.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,992,236.00	8,992,236.00		9,096,028.00		
Unassigned/Unappropriated Amount			7,772,218.43	8,444,965.15		14,065,788.49		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	107,021,249.00	107,021,249.00	30,788,648.00	106,864,347.00	(156,902.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	22,354,925.00	22,354,925.00	6,509,616.00	15,575,751.00	(6,779,174.00)	-30.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	538,022.00	538,022.00	0.00	503,101.00	(34,921.00)	-6.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	99,326,000.00	99,326,000.00	0.00	104,769,019.00	5,443,019.00	5.5%
Unsecured Roll Taxes		8042	7,632,835.00	7,632,835.00	7,836,079.77	8,860,205.00	1,227,370.00	16.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,798,937.00	7,798,937.00	2,233,891.03	10,982,250.00	3,183,313.00	40.8%
Education Revenue Augmentation Fund (ERAF)		8045	12,497,673.00	12,497,673.00	0.00	9,473,631.00	(3,024,042.00)	-24.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,486,859.00	5,486,859.00	0.00	6,464,022.00	977,163.00	17.8%
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			262,656,500.00	262,656,500.00	47,368,234.80	263,492,326.00	835,826.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(23,538,144.00)	(23,538,144.00)	(5,812,589.00)	(24,377,308.00)	(839,164.00)	3.6%
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			239,118,356.00	239,118,356.00	41,555,645.80	239,115,018.00	(3,338.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,120,023.00	4,925,053.56	5,149.00	4,513,545.00	(411,508.56)	-8.4%
Special Education Discretionary Grants		8182	252,087.00	252,087.00	0.00	246,182.00	(5,905.00)	-2.3%
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	4,091,139.00	4,226,067.73	0.00	4,094,593.00	(131,474.73)	-3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	575,330.00	682,687.70	151,655.70	682,688.00	0.30	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	121,014.00	77,066.31	1,141.31	54,694.00	(22,372.31)	-29.0%
Title III, Part A, English Learner Program	4203	8290	227,878.00	706,893.59	114,324.59	288,579.00	(418,314.59)	-59.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	259,974.00	1,435,579.02	352,489.36	1,082,462.00	(353,117.02)	-24.6%
Career and Technical Education	3500-3599	8290	566,243.00	566,243.00	0.00	566,243.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,573,943.00	1,342,679.00	106,913.63	1,110,824.00	(231,855.00)	-17.3%
TOTAL, FEDERAL REVENUE			11,787,631.00	14,214,356.91	731,673.59	12,639,810.00	(1,574,546.91)	-11.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,324,484.00	1,324,484.00	0.00	1,327,992.00	3,508.00	0.3%
Lottery - Unrestricted and Instructional Materi		8560	4,459,014.00	4,459,014.00	224,811.62	4,605,208.00	146,194.00	3.3%
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	279,305.00	790,305.00	724,500.05	695,000.00	(95,305.00)	-12.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,920,695.00	2,208,137.68	2,623,427.15	1,991,180.00	(216,957.68)	-9.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,833,032.00	13,321,227.22	708,065.10	15,628,714.00	2,307,486.78	17.3%
TOTAL, OTHER STATE REVENUE			20,816,530.00	22,103,167.90	4,280,803.92	24,248,094.00	2,144,926.10	9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	2,100,000.00	3,636,817.66	0.00	3,636,818.00	0.34	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	649,076.00	649,076.00	178,099.89	650,145.00	1,069.00	0.2%
Interest		8660	454,950.00	454,950.00	5,633.72	454,950.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	357,850.00	357,850.00	49,535.17	336,000.00	(21,850.00)	-6.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,741,300.00	1,820,028.42	390,705.59	1,541,300.00	(278,728.42)	-15.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	34,864.00	43,353.79	7,834.79	41,865.00	(1,488.79)	-3.4%
Pass-Through Revenues From Local Sources		8697	0.00	118,710.00	0.00	118,525.00	(185.00)	-0.2%
All Other Local Revenue		8699	3,716,278.00	6,780,393.28	5,228,333.35	7,163,308.00	382,914.72	5.6%
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	731,965.00	731,965.00	0.00	702,965.00	(29,000.00)	-4.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,786,283.00	14,593,144.15	5,860,142.51	14,645,876.00	52,731.85	0.4%
TOTAL, REVENUES			281,508,800.00	290,029,024.96	52,428,265.82	290,648,798.00	619,773.04	0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	99,667,147.00	100,117,746.64	28,853,912.96	99,815,189.00	302,557.64	0.3%
Certificated Pupil Support Salaries		1200	10,451,202.00	10,441,379.08	3,039,653.43	10,279,962.00	161,417.08	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,077,496.00	8,093,784.10	2,616,248.02	7,999,859.00	93,925.10	1.2%
Other Certificated Salaries		1900	14,060,496.00	13,474,492.02	4,121,282.81	14,178,330.00	(703,837.98)	-5.2%
TOTAL, CERTIFICATED SALARIES			132,256,341.00	132,127,401.84	38,631,097.22	132,273,340.00	(145,938.16)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,907,383.00	6,835,752.24	1,673,354.08	6,744,147.00	91,605.24	1.3%
Classified Support Salaries		2200	9,683,154.00	9,672,584.00	3,003,949.72	9,685,550.00	(12,966.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	2,262,933.00	2,262,933.00	637,916.62	1,984,833.00	278,100.00	12.3%
Clerical, Technical and Office Salaries		2400	11,101,319.00	11,048,803.08	3,498,918.29	11,401,194.00	(352,390.92)	-3.2%
Other Classified Salaries		2900	3,714,928.00	3,644,983.00	688,671.65	3,573,848.00	71,135.00	2.0%
TOTAL, CLASSIFIED SALARIES			33,669,717.00	33,465,055.32	9,502,810.36	33,389,572.00	75,483.32	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,518,657.00	32,449,564.12	6,408,544.99	33,050,570.00	(601,005.88)	-1.9%
PERS		3201-3202	6,652,029.00	6,714,132.40	1,975,851.09	9,060,495.00	(2,346,362.60)	-34.9%
OASDI/Medicare/Alternative		3301-3302	4,410,890.00	4,415,403.65	1,330,321.65	4,579,428.00	(164,024.35)	-3.7%
Health and Welfare Benefits		3401-3402	29,398,642.00	29,266,164.57	11,879,471.27	29,251,036.00	15,128.57	0.1%
Unemployment Insurance		3501-3502	85,799.00	85,567.50	24,034.45	82,049.00	3,518.50	4.1%
Workers' Compensation		3601-3602	3,145,717.00	3,138,307.30	934,227.57	3,212,969.00	(74,661.70)	-2.4%
OPEB, Allocated		3701-3702	0.00	0.00	1,041,718.14	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			76,211,734.00	76,069,139.54	23,594,169.16	79,236,547.00	(3,167,407.46)	-4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,063,253.00	453,253.00	114,324.98	1,019,629.00	(566,376.00)	-125.0%
Books and Other Reference Materials		4200	240,049.00	250,681.98	22,095.35	262,970.00	(12,288.02)	-4.9%
Materials and Supplies		4300	6,034,620.00	16,709,065.82	688,769.61	6,422,921.00	10,286,144.82	61.6%
Noncapitalized Equipment		4400	603,875.00	607,138.40	139,732.40	632,259.00	(25,120.60)	-4.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,941,797.00	18,020,139.20	964,922.34	8,337,779.00	9,682,360.20	53.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,671,917.00	13,666,602.93	1,685,132.36	13,365,649.00	300,953.93	2.2%
Travel and Conferences		5200	664,854.00	653,822.31	106,312.99	752,534.00	(98,711.69)	-15.1%
Dues and Memberships		5300	30,486.00	30,863.00	27,943.00	30,863.00	0.00	0.0%
Insurance		5400-5450	1,933,119.00	1,953,145.00	1,953,145.00	1,953,145.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,714,443.00	5,717,443.00	1,028,470.75	5,299,367.00	418,076.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,590,273.00	2,675,521.24	823,371.22	2,726,577.00	(51,055.76)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(961.00)	8,790.72	671.43	(4,205.00)	12,995.72	147.8%
Professional/Consulting Services and Operating Expenditures		5800	10,342,855.00	10,577,416.50	2,488,111.95	10,039,725.00	537,691.50	5.1%
Communications		5900	1,136,451.00	1,138,393.00	154,720.74	942,422.00	195,971.00	17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,083,437.00	36,421,997.70	8,267,879.44	35,106,077.00	1,315,920.70	3.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	665,527.00	445,774.00	0.00	501,634.00	(55,860.00)	-12.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			665,527.00	445,774.00	0.00	501,634.00	(55,860.00)	-12.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	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	7,476,025.00	7,476,025.00	0.00	7,133,521.00	342,504.00	4.6%
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	279,305.00	909,015.00	0.00	813,525.00	95,490.00	10.5%
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	3,577,671.00	3,577,671.00	1,243,649.68	3,730,949.00	(153,278.00)	-4.3%
All Other Transfers		7281-7283	45,000.00	45,000.00	0.00	45,000.00	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	1,498,343.00	1,498,343.00	749,171.50	1,498,343.00	0.00	0.0%
Other Debt Service - Principal		7439	730,000.00	730,000.00	0.00	730,001.00	(1.00)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,621,344.00	14,251,054.00	1,992,821.18	13,966,339.00	284,715.00	2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(684,637.00)	(684,637.00)	(186,115.00)	(682,575.00)	(2,062.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(684,637.00)	(684,637.00)	(186,115.00)	(682,575.00)	(2,062.00)	0.3%
TOTAL, EXPENDITURES			298,765,260.00	310,115,924.60	82,767,584.70	302,128,713.00	7,987,211.60	2.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	115,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			115,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	875,937.00	875,937.00	0.00	972,212.00	(96,275.00)	-11.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			975,937.00	975,937.00	0.00	1,072,212.00	(96,275.00)	-9.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(860,937.00)	(975,937.00)	0.00	(1,072,212.00)	96,275.00	9.9%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
5640	Medi-Cal Billing Option	659,750.04
6230	California Clean Energy Jobs Act	115,653.82
6300	Lottery: Instructional Materials	1,151,608.72
6512	Special Ed: Mental Health Services	714,906.72
8150	Ongoing & Major Maintenance Account (RM,	212,944.00
Total, Restricted Balance		<u>2,854,863.30</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	789,647.00	781,445.00	0.00	789,647.00	8,202.00	1.0%
3) Other State Revenue		8300-8599	7,379,448.00	7,420,809.00	62,159.19	7,695,558.00	274,749.00	3.7%
4) Other Local Revenue		8600-8799	19,285.00	67,586.80	44,928.30	60,805.00	(6,781.80)	-10.0%
5) TOTAL, REVENUES			8,188,380.00	8,269,840.80	107,087.49	8,546,010.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,359,731.00	3,451,527.00	828,175.66	3,554,000.00	(102,473.00)	-3.0%
2) Classified Salaries		2000-2999	1,228,269.00	1,223,869.00	371,942.98	1,180,466.00	43,403.00	3.5%
3) Employee Benefits		3000-3999	1,911,171.00	1,911,171.00	526,089.47	2,367,509.00	(456,338.00)	-23.9%
4) Books and Supplies		4000-4999	375,459.00	1,128,945.78	144,770.36	333,342.00	795,603.78	70.5%
5) Services and Other Operating Expenditures		5000-5999	902,393.00	919,100.14	289,100.64	649,876.00	269,224.14	29.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	354,072.00	354,072.00	95,662.00	342,029.00	12,043.00	3.4%
9) TOTAL, EXPENDITURES			8,131,095.00	8,988,684.92	2,255,741.11	8,427,222.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,285.00	(718,844.12)	(2,148,653.62)	118,788.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,285.00	(718,844.12)	(2,148,653.62)	118,788.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	718,844.12	718,844.12		718,844.12	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)			718,844.12	718,844.12		718,844.12		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			718,844.12	718,844.12		718,844.12		
2) Ending Balance, June 30 (E + F1e)			776,129.12	0.00		837,632.12		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	630,570.82	0.00		708,771.82		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		9790	145,558.30	0.00		128,860.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	789,647.00	781,445.00	0.00	789,647.00	8,202.00	1.0%
TOTAL, FEDERAL REVENUE			789,647.00	781,445.00	0.00	789,647.00	8,202.00	1.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	6,874,176.00	6,874,176.00	1.50	6,874,178.00	2.00	0.0%
All Other State Revenue	All Other	8590	505,272.00	546,633.00	62,157.69	821,380.00	274,747.00	50.3%
TOTAL, OTHER STATE REVENUE			7,379,448.00	7,420,809.00	62,159.19	7,695,558.00	274,749.00	3.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	19,285.00	67,586.80	44,928.30	60,805.00	(6,781.80)	-10.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,285.00	67,586.80	44,928.30	60,805.00	(6,781.80)	-10.0%
TOTAL REVENUES			8,188,380.00	8,269,840.80	107,087.49	8,546,010.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,348,619.00	2,348,619.00	509,975.70	2,408,275.00	(59,656.00)	-2.5%
Certificated Pupil Support Salaries		1200	110,550.00	110,550.00	45,682.64	144,543.00	(33,993.00)	-30.7%
Certificated Supervisors' and Administrators' Salaries		1300	413,172.00	516,172.00	151,902.68	482,604.00	33,568.00	6.5%
Other Certificated Salaries		1900	487,390.00	476,186.00	120,614.64	518,578.00	(42,392.00)	-8.9%
TOTAL, CERTIFICATED SALARIES			3,359,731.00	3,451,527.00	828,175.66	3,554,000.00	(102,473.00)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	218,584.00	218,584.00	66,248.67	218,585.00	(1.00)	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	1,009,542.00	1,005,142.00	305,694.31	961,881.00	43,261.00	4.3%
Other Classified Salaries		2900	143.00	143.00	0.00	0.00	143.00	100.0%
TOTAL, CLASSIFIED SALARIES			1,228,269.00	1,223,869.00	371,942.98	1,180,466.00	43,403.00	3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	607,854.00	607,854.00	126,344.04	998,476.00	(390,622.00)	-64.3%
PERS		3201-3202	251,057.00	251,057.00	75,367.18	300,729.00	(49,672.00)	-19.8%
OASDI/Medicare/Alternative		3301-3302	143,119.00	143,119.00	44,377.26	143,326.00	(207.00)	-0.1%
Health and Welfare Benefits		3401-3402	829,963.00	829,963.00	256,116.23	830,797.00	(834.00)	-0.1%
Unemployment Insurance		3501-3502	1,937.00	1,937.00	600.30	2,368.00	(431.00)	-22.3%
Workers' Compensation		3601-3602	77,241.00	77,241.00	23,284.46	91,813.00	(14,572.00)	-18.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,911,171.00	1,911,171.00	526,089.47	2,367,509.00	(456,338.00)	-23.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	23,556.00	33,556.00	3,692.60	8,643.00	24,913.00	74.2%
Books and Other Reference Materials		4200	32,465.00	54,628.00	33,002.25	32,696.00	21,932.00	40.1%
Materials and Supplies		4300	145,722.00	861,804.92	16,205.46	120,489.00	741,315.92	86.0%
Noncapitalized Equipment		4400	173,716.00	178,956.86	91,870.05	171,514.00	7,442.86	4.2%
TOTAL, BOOKS AND SUPPLIES			375,459.00	1,128,945.78	144,770.36	333,342.00	795,603.78	70.5%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,442.00	41,442.00	7,993.07	36,456.00	4,986.00	12.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	107,247.00	107,247.00	12,420.23	41,128.00	66,119.00	61.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,101.00	56,925.44	22,305.44	57,655.00	(729.56)	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,843.00)	(34,843.00)	1,718.79	(33,552.00)	(1,291.00)	3.7%
Professional/Consulting Services and Operating Expenditures		5800	706,926.00	707,808.70	219,766.37	521,444.00	186,364.70	26.3%
Communications		5900	40,420.00	40,420.00	24,896.74	26,645.00	13,775.00	34.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			902,393.00	919,100.14	289,100.64	649,876.00	269,224.14	29.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	354,072.00	354,072.00	95,662.00	342,029.00	12,043.00	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			354,072.00	354,072.00	95,662.00	342,029.00	12,043.00	3.4%
TOTAL, EXPENDITURES			8,131,095.00	8,988,684.92	2,255,741.11	8,427,222.00		

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

Resource	Description	2019/20 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	74,159.00
6391	Adult Education Program	634,612.82
Total, Restricted Balance		<u>708,771.82</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	438,111.00	470,107.94	214,250.94	338,583.00	(131,524.94)	-28.0%
3) Other State Revenue		8300-8599	1,785,391.00	1,833,236.95	795,951.95	1,341,217.00	(492,019.95)	-26.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,223,502.00	2,303,344.89	1,010,202.89	1,679,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	24,225.00	37,225.00	(37,225.00)	New
2) Classified Salaries		2000-2999	57,144.00	57,144.00	15,908.13	36,683.00	20,461.00	35.8%
3) Employee Benefits		3000-3999	33,972.00	33,972.00	8,652.69	21,552.00	12,420.00	36.6%
4) Books and Supplies		4000-4999	0.00	80,064.54	0.00	10,222.00	69,842.54	87.2%
5) Services and Other Operating Expenditures		5000-5999	2,132,386.00	2,132,386.00	9,262.42	1,574,118.00	558,268.00	26.2%
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			2,223,502.00	2,303,566.54	58,048.24	1,679,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(221.65)	952,154.65	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	221.65	221.65	0.00	(221.65)	-100.0%
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	221.65	221.65	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	952,376.30	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	438,111.00	470,107.94	214,250.94	338,583.00	(131,524.94)	-28.0%
TOTAL, FEDERAL REVENUE			438,111.00	470,107.94	214,250.94	338,583.00	(131,524.94)	-28.0%
OTHER STATE REVENUE								
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	1,785,391.00	1,785,391.00	748,106.00	1,339,043.00	(446,348.00)	-25.0%
All Other State Revenue	All Other	8590	0.00	47,845.95	47,845.95	2,174.00	(45,671.95)	-95.5%
TOTAL, OTHER STATE REVENUE			1,785,391.00	1,833,236.95	795,951.95	1,341,217.00	(492,019.95)	-26.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			2,223,502.00	2,303,344.89	1,010,202.89	1,679,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	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	0.00	0.00	24,225.00	37,225.00	(37,225.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	24,225.00	37,225.00	(37,225.00)	New
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	3,209.74	1,080.00	(1,080.00)	New
Classified Support Salaries		2200	39,618.00	39,618.00	6,856.39	18,077.00	21,541.00	54.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,526.00	17,526.00	5,842.00	17,526.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,144.00	57,144.00	15,908.13	36,683.00	20,461.00	35.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,840.00	11,840.00	2,236.47	8,705.00	3,135.00	26.5%
OASDI/Medicare/Alternative		3301-3302	4,371.00	4,371.00	1,566.21	3,344.00	1,027.00	23.5%
Health and Welfare Benefits		3401-3402	16,634.00	16,634.00	4,051.74	8,032.00	8,602.00	51.7%
Unemployment Insurance		3501-3502	30.00	30.00	20.08	38.00	(8.00)	-26.7%
Workers' Compensation		3601-3602	1,097.00	1,097.00	778.19	1,433.00	(336.00)	-30.6%
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			33,972.00	33,972.00	8,652.69	21,552.00	12,420.00	36.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	80,064.54	0.00	10,222.00	69,842.54	87.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	80,064.54	0.00	10,222.00	69,842.54	87.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,800.00	19,800.00	9,262.42	27,667.00	(7,867.00)	-39.7%
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	2,112,586.00	2,112,586.00	0.00	1,546,451.00	566,135.00	26.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,132,386.00	2,132,386.00	9,262.42	1,574,118.00	558,268.00	26.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,223,502.00	2,303,566.54	58,048.24	1,679,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	221.65	221.65	0.00	(221.65)	-100.0%
All Other Financing Sources			0.00					
(c) TOTAL, SOURCES			0.00	221.65	221.65	0.00	(221.65)	-100.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	221.65	221.65	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	198,449.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			198,449.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			198,449.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,000.00	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			(115,000.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,449.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	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)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			83,449.00	0.00		0.00		
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								
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	83,449.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	198,449.00	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%
TOTAL, OTHER LOCAL REVENUE			198,449.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			198,449.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	115,000.00	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			115,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(115,000.00)	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	126,017.00	126,017.00	New
4) Other Local Revenue		8600-8799	4,894,238.00	4,894,238.00	17,492.72	5,137,809.00	243,571.00	5.0%
5) TOTAL, REVENUES			4,894,238.00	4,894,238.00	17,492.72	5,263,826.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,050,766.00	3,027,439.11	720,906.93	2,195,153.00	832,286.11	27.5%
3) Employee Benefits		3000-3999	1,035,822.00	1,456,121.29	372,217.25	1,243,998.00	212,123.29	14.6%
4) Books and Supplies		4000-4999	4,049,171.00	4,711,188.13	535,610.12	3,483,549.00	1,227,639.13	26.1%
5) Services and Other Operating Expenditures		5000-5999	1,934,625.00	11,260,024.36	812,541.66	3,836,866.00	7,423,158.36	65.9%
6) Capital Outlay		6000-6999	56,769,999.00	271,255,653.61	7,062,569.67	62,910,000.00	208,345,653.61	76.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,840,383.00	291,710,426.50	9,503,845.63	73,669,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,946,145.00)	(286,816,188.50)	(9,486,352.91)	(68,405,740.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,946,145.00)	(286,816,188.50)	(9,486,352.91)	(68,405,740.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	286,816,188.44	286,816,188.44		286,816,188.44	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)			286,816,188.44	286,816,188.44		286,816,188.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,816,188.44	286,816,188.44		286,816,188.44		
2) Ending Balance, June 30 (E + F1e)			225,870,043.44	(0.06)		218,410,448.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			225,870,043.44	(0.06)		218,410,448.44		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	126,017.00	126,017.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	126,017.00	126,017.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,894,238.00	4,894,238.00	0.00	5,137,809.00	243,571.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	17,492.72	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			4,894,238.00	4,894,238.00	17,492.72	5,137,809.00	243,571.00	5.0%
TOTAL, REVENUES			4,894,238.00	4,894,238.00	17,492.72	5,263,826.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	20,000.00	62,865.83	19,733.35	62,000.00	865.83	1.4%
Classified Supervisors' and Administrators' Salaries		2300	1,371,740.00	2,088,118.76	438,513.94	1,321,676.00	766,442.76	36.7%
Clerical, Technical and Office Salaries		2400	659,026.00	876,454.52	262,659.64	811,477.00	64,977.52	7.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,050,766.00	3,027,439.11	720,906.93	2,195,153.00	832,286.11	27.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	8,829.15	39,930.00	(39,930.00)	New
PERS		3201-3202	415,030.00	513,785.11	128,072.56	502,503.00	11,282.11	2.2%
OASDI/Medicare/Alternative		3301-3302	136,658.00	191,616.21	49,448.88	142,081.00	49,535.21	25.9%
Health and Welfare Benefits		3401-3402	443,972.00	692,124.93	171,467.29	516,481.00	175,643.93	25.4%
Unemployment Insurance		3501-3502	1,018.00	2,455.47	361.06	1,078.00	1,377.47	56.1%
Workers' Compensation		3601-3602	39,144.00	56,139.57	14,038.31	41,925.00	14,214.57	25.3%
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			1,035,822.00	1,456,121.29	372,217.25	1,243,998.00	212,123.29	14.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,810,602.00	1,896,522.31	179,439.17	1,577,378.00	319,144.31	16.8%
Noncapitalized Equipment		4400	2,238,569.00	2,814,665.82	356,170.95	1,906,171.00	908,494.82	32.3%
TOTAL, BOOKS AND SUPPLIES			4,049,171.00	4,711,188.13	535,610.12	3,483,549.00	1,227,639.13	26.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	55,833.00	63,807.12	9,403.86	46,519.00	17,288.12	27.1%
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	12,000.00	28,839.96	14,230.47	23,500.00	5,339.96	18.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	248.28	197.20	4,000.00	(3,751.72)	-1511.1%
Professional/Consulting Services and Operating Expenditures		5800	1,852,000.00	11,162,446.00	788,157.13	3,757,000.00	7,405,446.00	66.3%
Communications		5900	4,792.00	4,683.00	553.00	5,847.00	(1,164.00)	-24.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,934,625.00	11,260,024.36	812,541.66	3,836,866.00	7,423,158.36	65.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	10,700,000.00	29,894,345.95	1,519,507.10	9,800,000.00	20,094,345.95	67.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,899,999.00	237,379,295.36	5,177,760.04	51,800,000.00	185,579,295.36	78.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,170,000.00	3,982,012.30	365,302.53	1,310,000.00	2,672,012.30	67.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			56,769,999.00	271,255,653.61	7,062,569.67	62,910,000.00	208,345,653.61	76.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			65,840,383.00	291,710,426.50	9,503,845.63	73,669,566.00		

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

Resource	Description	2019/20 Projected Year Totals
7690	STRS On-Behalf Pension Contributions	0.00
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,414,837.00	2,200,000.00	380,447.33	2,395,722.00	195,722.00	8.9%
5) TOTAL, REVENUES			2,414,837.00	2,200,000.00	380,447.33	2,395,722.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,500.00	0.00	47,044.53	100,000.00	(100,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	119,000.00	63,000.00	800.00	172,000.00	(109,000.00)	-173.0%
6) Capital Outlay		6000-6999	3,250,000.00	2,137,000.00	141,882.41	2,123,722.00	13,278.00	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,419,500.00	2,200,000.00	189,726.94	2,395,722.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,004,663.00)	0.00	190,720.39	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,004,663.00)	0.00	190,720.39	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,082,897.81	12,082,897.81		12,082,897.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,082,897.81	12,082,897.81		12,082,897.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,082,897.81	12,082,897.81		12,082,897.81		
2) Ending Balance, June 30 (E + F1e)			11,078,234.81	12,082,897.81		12,082,897.81		
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			12,082,897.81	12,082,897.81		12,082,897.81		
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			(1,004,663.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	214,837.00	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								
Mitigation/Developer Fees		8681	2,200,000.00	2,200,000.00	380,447.33	2,395,722.00	195,722.00	8.9%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,414,837.00	2,200,000.00	380,447.33	2,395,722.00	195,722.00	8.9%
TOTAL, REVENUES			2,414,837.00	2,200,000.00	380,447.33	2,395,722.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	0.00	23,793.03	50,000.00	(50,000.00)	New
Noncapitalized Equipment		4400	50,000.00	0.00	23,251.50	50,000.00	(50,000.00)	New
TOTAL, BOOKS AND SUPPLIES			50,500.00	0.00	47,044.53	100,000.00	(100,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,000.00	0.00	0.00	56,000.00	(56,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	63,000.00	63,000.00	0.00	66,000.00	(3,000.00)	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	800.00	50,000.00	(50,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,000.00	63,000.00	800.00	172,000.00	(109,000.00)	-173.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,250,000.00	2,137,000.00	130,083.48	2,103,722.00	33,278.00	1.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	11,798.93	20,000.00	(20,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,250,000.00	2,137,000.00	141,882.41	2,123,722.00	13,278.00	0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,419,500.00	2,200,000.00	189,726.94	2,395,722.00		

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	12,082,897.81
Total, Restricted Balance		<u>12,082,897.81</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,765.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			300,765.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,000.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,000.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,226,369.00	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			8,313,369.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,012,604.00)	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,012,604.00)	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			(8,012,604.00)	0.00		0.00		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(8,012,604.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,765.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,765.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			300,765.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	30,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,500.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	1,500.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,000.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	1,476,369.00	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	6,750,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,226,369.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,313,369.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,307,860.00	4,307,860.00	1,196,884.31	4,381,206.00	73,346.00	1.7%
3) Other State Revenue		8300-8599	327,990.00	327,990.00	84,215.33	528,441.00	200,451.00	61.1%
4) Other Local Revenue		8600-8799	1,289,982.00	1,289,982.00	373,069.40	1,242,874.00	(47,108.00)	-3.7%
5) TOTAL, REVENUES			5,925,832.00	5,925,832.00	1,654,169.04	6,152,521.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,191,701.00	3,191,701.00	845,538.55	3,132,822.00	58,879.00	1.8%
3) Employee Benefits		3000-3999	1,900,482.00	1,900,482.00	615,114.71	2,209,247.00	(308,765.00)	-16.2%
4) Books and Supplies		4000-4999	1,297,256.00	1,280,878.29	257,740.38	1,341,339.00	(60,460.71)	-4.7%
5) Services and Other Operating Expenses		5000-5999	81,765.00	98,142.71	48,267.18	100,779.00	(2,636.29)	-2.7%
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	330,565.00	330,565.00	90,453.00	340,546.00	(9,981.00)	-3.0%
9) TOTAL, EXPENSES			6,801,769.00	6,801,769.00	1,857,113.82	7,124,733.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(875,937.00)	(875,937.00)	(202,944.78)	(972,212.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	875,937.00	875,937.00	0.00	972,212.00	96,275.00	11.0%
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			875,937.00	875,937.00	0.00	972,212.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(202,944.78)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,307,860.00	4,307,860.00	1,196,884.31	4,381,206.00	73,346.00	1.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,307,860.00	4,307,860.00	1,196,884.31	4,381,206.00	73,346.00	1.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	327,990.00	327,990.00	84,215.33	318,529.00	(9,461.00)	-2.9%
All Other State Revenue		8590	0.00	0.00	0.00	209,912.00	209,912.00	New
TOTAL, OTHER STATE REVENUE			327,990.00	327,990.00	84,215.33	528,441.00	200,451.00	61.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,286,083.00	1,286,083.00	371,469.80	1,238,975.00	(47,108.00)	-3.7%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,899.00	3,899.00	1,599.60	3,899.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,289,982.00	1,289,982.00	373,069.40	1,242,874.00	(47,108.00)	-3.7%
TOTAL, REVENUES			5,925,832.00	5,925,832.00	1,654,169.04	6,152,521.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,646,647.00	2,646,647.00	704,764.51	2,599,414.00	47,233.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	202,593.00	202,593.00	70,402.92	211,202.00	(8,609.00)	-4.2%
Clerical, Technical and Office Salaries		2400	180,801.00	180,801.00	57,602.40	177,202.00	3,599.00	2.0%
Other Classified Salaries		2900	161,660.00	161,660.00	12,768.72	145,004.00	16,656.00	10.3%
TOTAL, CLASSIFIED SALARIES			3,191,701.00	3,191,701.00	845,538.55	3,132,822.00	58,879.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	503,790.00	503,790.00	161,780.93	753,167.00	(249,377.00)	-49.5%
OASDI/Medicare/Alternative		3301-3302	232,267.00	232,267.00	63,495.49	237,165.00	(4,898.00)	-2.1%
Health and Welfare Benefits		3401-3402	1,101,965.00	1,101,965.00	373,022.56	1,155,697.00	(53,732.00)	-4.9%
Unemployment Insurance		3501-3502	1,697.00	1,697.00	416.34	1,677.00	20.00	1.2%
Workers' Compensation		3601-3602	60,763.00	60,763.00	16,399.39	61,541.00	(778.00)	-1.3%
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			1,900,482.00	1,900,482.00	615,114.71	2,209,247.00	(308,765.00)	-16.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	171,143.00	85,841.92	11,734.43	146,541.00	(60,699.08)	-70.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	1,126,113.00	1,195,036.37	246,005.95	1,194,798.00	238.37	0.0%
TOTAL, BOOKS AND SUPPLIES			1,297,256.00	1,280,878.29	257,740.38	1,341,339.00	(60,460.71)	-4.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,903.00	2,903.00	1,177.67	3,163.00	(260.00)	-9.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,993.00	33,881.05	2,047.34	24,819.00	9,062.05	26.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,196.00)	(37,196.00)	(2,587.42)	(32,243.00)	(4,953.00)	13.3%
Professional/Consulting Services and Operating Expenditures		5800	86,565.00	96,054.66	39,551.69	96,962.00	(907.34)	-0.9%
Communications		5900	2,500.00	2,500.00	8,077.90	8,078.00	(5,578.00)	-223.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			81,765.00	98,142.71	48,267.18	100,779.00	(2,636.29)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	330,565.00	330,565.00	90,453.00	340,546.00	(9,981.00)	-3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			330,565.00	330,565.00	90,453.00	340,546.00	(9,981.00)	-3.0%
TOTAL, EXPENSES			6,801,769.00	6,801,769.00	1,857,113.82	7,124,733.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	875,937.00	875,937.00	0.00	972,212.00	96,275.00	11.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			875,937.00	875,937.00	0.00	972,212.00	96,275.00	11.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			875,937.00	875,937.00	0.00	972,212.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,700,200.00	11,700,200.00	4,213,148.40	12,952,512.00	1,252,312.00	10.7%
5) TOTAL, REVENUES			11,700,200.00	11,700,200.00	4,213,148.40	12,952,512.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,643,000.00	11,643,000.00	4,229,845.15	12,486,655.00	(843,655.00)	-7.2%
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			18,753,000.00	18,753,000.00	4,229,845.15	19,596,655.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,052,800.00)	(7,052,800.00)	(16,696.75)	(6,644,143.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(6,952,800.00)	(6,952,800.00)	(16,696.75)	(6,544,143.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,924,935.46	10,924,935.46		10,924,935.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,924,935.46	10,924,935.46		10,924,935.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,924,935.46	10,924,935.46		10,924,935.46		
2) Ending Net Position, June 30 (E + F1e)			3,972,135.46	3,972,135.46		4,380,792.46		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			3,972,135.46	3,972,135.46		4,380,792.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	200.00	200.00	20.44	100.00	(100.00)	-50.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	11,500,000.00	11,500,000.00	4,208,129.22	12,752,412.00	1,252,412.00	10.9%
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	200,000.00	200,000.00	4,998.74	200,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,700,200.00	11,700,200.00	4,213,148.40	12,952,512.00	1,252,312.00	10.7%
TOTAL, REVENUES			11,700,200.00	11,700,200.00	4,213,148.40	12,952,512.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,000,000.00	7,000,000.00	0.00	7,000,000.00	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			7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	112,000.00	125,000.00	67,986.62	125,000.00	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	130,000.00	117,000.00	0.00	117,000.00	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	11,401,000.00	11,401,000.00	4,161,858.53	12,244,655.00	(843,655.00)	-7.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,643,000.00	11,643,000.00	4,229,845.15	12,486,655.00	(843,655.00)	-7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			18,753,000.00	18,753,000.00	4,229,845.15	19,596,655.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,289,622.00	1,289,622.00	0.00	1,289,622.00	0.00	0.0%
5) TOTAL, REVENUES			1,289,622.00	1,289,622.00	0.00	1,289,622.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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 Expenses		5000-5999	4,235,357.00	4,235,357.00	664,523.00	4,235,357.00	0.00	0.0%
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			4,235,357.00	4,235,357.00	664,523.00	4,235,357.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,945,735.00)	(2,945,735.00)	(664,523.00)	(2,945,735.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,945,735.00)	(2,945,735.00)	(664,523.00)	(2,945,735.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	18,291,061.64	18,291,061.64		18,291,061.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,291,061.64	18,291,061.64		18,291,061.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,291,061.64	18,291,061.64		18,291,061.64		
2) Ending Net Position, June 30 (E + F1e)			15,345,326.64	15,345,326.64		15,345,326.64		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	15,345,326.64	15,345,326.64		15,345,326.64		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,289,622.00	1,289,622.00	0.00	1,289,622.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,289,622.00	1,289,622.00	0.00	1,289,622.00	0.00	0.0%
TOTAL, REVENUES			1,289,622.00	1,289,622.00	0.00	1,289,622.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,235,357.00	4,235,357.00	664,523.00	4,235,357.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,235,357.00	4,235,357.00	664,523.00	4,235,357.00	0.00	0.0%
TOTAL, EXPENSES			4,235,357.00	4,235,357.00	664,523.00	4,235,357.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	932.79	40,000.00	(5,000.00)	-11.1%
5) TOTAL, REVENUES			45,000.00	45,000.00	932.79	40,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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 Expenses		5000-5999	34,400.00	34,400.00	1,600.64	34,400.00	0.00	0.0%
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			34,400.00	34,400.00	1,600.64	34,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,600.00	10,600.00	(667.85)	5,600.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,600.00	10,600.00	(667.85)	5,600.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	622,859.57	622,859.57		622,859.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,859.57	622,859.57		622,859.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			622,859.57	622,859.57		622,859.57		
2) Ending Net Position, June 30 (E + F1e)			633,459.57	633,459.57		628,459.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			633,459.57	633,459.57		628,459.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,000.00	45,000.00	932.79	40,000.00	(5,000.00)	-11.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	45,000.00	932.79	40,000.00	(5,000.00)	-11.1%
TOTAL, REVENUES			45,000.00	45,000.00	932.79	40,000.00	(5,000.00)	-11.1%

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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	34,400.00	34,400.00	1,600.64	34,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,400.00	34,400.00	1,600.64	34,400.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			34,400.00	34,400.00	1,600.64	34,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7391	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,438.49	21,438.49	21,429.07	21,463.81	25.32	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,438.49	21,438.49	21,429.07	21,463.81	25.32	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	226.92	226.92	226.82	226.82	(0.10)	0%
c. Special Education-NPS/LCI	9.87	9.87	9.87	9.87	0.00	0%
d. Special Education Extended Year	19.14	19.14	19.14	19.14	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	255.93	255.93	255.83	255.83	(0.10)	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,694.42	21,694.42	21,684.90	21,719.64	25.22	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			52,264,137.00	43,724,176.84	22,370,498.27	13,915,214.41	12,707,298.14	14,140,502.40	28,635,863.41	41,308,697.44
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,497,973.00	5,497,973.00	16,405,967.00	9,896,351.00	9,007,666.00	13,813,518.00	9,007,666.00	8,270,528.00
Property Taxes	8020-8079		1,185,109.00	565,336.00	271,558.00	8,047,967.00	16,894,999.00	24,692,292.00	22,934,399.00	807,414.00
Miscellaneous Funds	8080-8099		0.00	(1,341,367.00)	(2,682,734.00)	(1,788,488.00)	(1,950,185.00)	(1,950,185.00)	(1,950,185.00)	(1,950,185.00)
Federal Revenue	8100-8299		350,084.00	24,254.00	78,514.00	278,822.00	849,300.00	267,369.00	2,382,269.00	220,421.00
Other State Revenue	8300-8599		1,847,161.00	8,247.00	224,812.00	2,200,584.00	16,825.00	1,697,140.00	1,156,093.00	0.00
Other Local Revenue	8600-8799		4,006,310.00	377,494.00	498,897.00	977,442.00	501,578.00	439,631.00	2,398,564.00	483,814.00
Interfund Transfers In	8910-8929		0.00							
All Other Financing Sources	8930-8979		0.00							
TOTAL RECEIPTS			12,886,637.00	5,131,937.00	14,797,014.00	19,612,678.00	25,320,183.00	38,959,765.00	35,928,806.00	7,831,992.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		642,214.00	12,774,945.00	12,642,193.00	12,571,746.00	12,566,743.00	12,496,317.00	12,376,499.00	12,576,278.00
Classified Salaries	2000-2999		1,655,195.00	2,529,263.00	2,690,438.00	2,627,914.00	2,705,004.00	3,055,206.00	2,601,854.00	2,650,193.00
Employee Benefits	3000-3999		3,579,034.00	6,632,402.00	6,905,534.00	6,477,198.00	6,481,206.00	6,525,166.00	6,563,938.00	6,681,880.00
Books and Supplies	4000-4999		41,235.00	253,118.00	360,649.00	309,921.00	303,557.00	498,823.00	367,351.00	475,183.00
Services	5000-5999		189,550.00	3,601,428.00	2,165,682.00	2,311,220.00	1,485,532.00	2,954,695.00	3,772,003.00	2,334,264.00
Capital Outlay	6000-6599			0.00			44,921.00	5,462.00		18,006.00
Other Outgo	7000-7499		266,572.00	290,300.00	1,028,470.00	221,363.00		1,377,928.00	4,083.00	349,378.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,373,800.00	26,081,456.00	25,792,966.00	24,519,362.00	23,586,963.00	26,913,597.00	25,685,728.00	25,085,182.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		(1,000.00)	(1,500.00)	(500.00)	(500.00)				
Accounts Receivable	9200-9299		11,639,554.28	1,943,007.00	3,111,698.46	1,821,444.41	2,842,782.92	147,995.30	947,479.74	636,471.80
Due From Other Funds	9310		4,309,016.35	(180,411.96)	346,286.39	(1,470,159.37)	953,657.32	(1,443,336.04)	(514,653.73)	1,953,817.23
Stores	9320		178,056.94	25,466.76	36,194.53	(73,873.44)	8,326.49	2,245.00	(14,088.00)	3,614.00
Prepaid Expenditures	9330		171,874.00	162,274.04	9,600.00	0.00	0.00			
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			16,298,501.57	1,949,335.84	3,502,279.38	276,911.60	3,804,266.73	(1,329,845.74)	435,071.01	2,576,201.03
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		(23,501,068.96)	12,232,133.00	3,906,438.95	(2,263,756.54)	105,499.00	(1,029,830.00)	(2,014,122.00)	146,445.00
Due To Other Funds	9610		0.00							
Current Loans	9640		0.00							
Unearned Revenues	9650		4,770,000.00	4,770,000.00	0.00					
Deferred Inflows of Resources	9690									
SUBTOTAL			(18,731,068.96)	17,002,133.00	3,906,438.95	(2,263,756.54)	105,499.00	(1,029,830.00)	(2,014,122.00)	146,445.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			35,029,570.53	(15,052,797.16)	(404,159.57)	2,540,668.14	3,698,767.73	(300,015.74)	2,449,193.01	2,429,756.03
E. NET INCREASE/DECREASE (B - C + D)			(8,539,960.16)	(21,353,678.57)	(8,455,283.86)	(1,207,916.27)	1,433,204.26	14,495,361.01	12,672,834.03	(15,144,661.42)
F. ENDING CASH (A + E)			43,724,176.84	22,370,498.27	13,915,214.41	12,707,298.14	14,140,502.40	28,635,863.41	41,308,697.44	26,164,036.02
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
A. BEGINNING CASH		26,164,036.02	30,595,725.49	38,348,319.79	20,197,691.40				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	18,838,594.00	8,270,528.00	8,270,528.00	9,662,806.00			122,440,098.00	122,440,098.00
Property Taxes	8020-8079	12,470,013.00	22,628,517.00	1,827,863.00	28,726,761.00			141,052,228.00	141,052,228.00
Miscellaneous Funds	8080-8099	(3,587,635.00)	(1,793,279.00)	(1,793,279.00)	(1,793,279.00)	(1,796,507.00)		(24,377,308.00)	(24,377,308.00)
Federal Revenue	8100-8299	65,485.00	131,930.00	251,999.00	1,400,000.00	6,339,363.00		12,639,810.00	12,639,810.00
Other State Revenue	8300-8599	1,675,117.00	493,396.00	600.00	12,753,511.00	2,174,608.00		24,248,094.00	24,248,094.00
Other Local Revenue	8600-8799	509,276.00	453,947.00	243,924.00	2,442,297.00	1,312,702.00		14,645,876.00	14,645,876.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		29,970,850.00	30,185,039.00	8,801,635.00	53,192,096.00	8,030,166.00	0.00	290,648,798.00	290,648,798.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,379,532.00	12,655,308.00	12,383,429.00	4,875,005.00	1,333,130.00		132,273,340.00	132,273,340.00
Classified Salaries	2000-2999	2,988,944.00	2,670,438.00	2,655,473.00	4,031,897.00	527,753.00		33,389,572.00	33,389,572.00
Employee Benefits	3000-3999	6,624,136.00	6,431,973.00	6,413,944.00	8,560,876.00	1,359,260.00		79,236,547.00	79,236,547.00
Books and Supplies	4000-4999	396,511.00	418,347.00	576,795.00	4,025,012.00	311,277.00		8,337,779.00	8,337,779.00
Services	5000-5999	2,257,923.00	2,493,612.00	2,872,699.00	7,540,675.00	1,126,794.00		35,106,077.00	35,106,077.00
Capital Outlay	6000-6599	71,533.00	124,328.00	111,044.00	111,044.00	126,340.00		501,634.00	501,634.00
Other Outgo	7000-7499	5,709,987.00	318,637.00	2,014,701.00	1,651,255.00	51,090.00		13,283,764.00	13,283,764.00
Interfund Transfers Out	7600-7629				1,072,212.00			1,072,212.00	1,072,212.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		30,428,566.00	24,988,315.00	27,041,359.00	31,867,977.00	4,835,644.00	0.00	303,200,925.00	303,200,925.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					3,500.00		0.00	
Accounts Receivable	9200-9299	165,850.35	111,614.62	(258,916.00)	(682,972.94)	0.00		11,639,554.82	
Due From Other Funds	9310	3,542,046.12	553,970.68	(417,959.39)		1,422,383.68		4,309,016.35	
Stores	9320	4,248.00	(21,346.00)	10,143.00	50,000.00	181,631.88		178,057.22	
Prepaid Expenditures	9330							171,874.04	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,712,144.47	644,239.30	(666,732.39)	(632,972.94)	1,607,515.56	0.00	16,298,502.43	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,177,261.00)	(1,911,631.00)	(755,838.00)	6,400,000.00	11,589,277.00		23,538,914.41	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							4,770,000.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,177,261.00)	(1,911,631.00)	(755,838.00)	6,400,000.00	11,589,277.00	0.00	28,308,914.41	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		4,889,405.47	2,555,870.30	89,105.61	(7,032,972.94)	(9,981,761.44)	0.00	(12,010,411.98)	
E. NET INCREASE/DECREASE (B - C + D)		4,431,689.47	7,752,594.30	(18,150,628.39)	14,291,146.06	(6,787,239.44)	0.00	(24,562,538.98)	(12,552,127.00)
F. ENDING CASH (A + E)		30,595,725.49	38,348,319.79	20,197,691.40	34,488,837.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,701,598.02	

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	303,200,925.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,886,624.00
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	84,738.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	386,906.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,228,344.00
4. Other Transfers Out	All	9200	7200-7299	4,589,474.00
5. Interfund Transfers Out	All	9300	7600-7629	1,072,212.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				8,361,674.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		972,212.00
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)				282,924,839.00

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)*		21,600.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,097.96
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.)	282,454,730.97	13,096.67
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)	282,454,730.97	13,096.67
B. Required effort (Line A.2 times 90%)	254,209,257.87	11,787.00
C. Current year expenditures (Line I.E and Line II.B)	282,924,839.00	13,097.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 12,295,941.00
- 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. _____

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) 232,603,518.00

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) 5.29%

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)	12,358,607.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,070,939.00
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)	0.00
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)	1,346,503.38
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)	17,776,049.38
9. Carry-Forward Adjustment (Part IV, Line F)	3,672,698.30
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,448,747.68

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	156,499,980.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,464,254.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	36,681,019.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,293,635.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	84,738.00
6. Enterprise (Function 6100, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,477,660.00
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)	477,592.00
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)	115,492.00
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)	24,107,246.62
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)	8,085,193.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,679,800.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,784,187.00
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)	273,750,796.62

**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) 6.49%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 7.84%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>17,776,049.38</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>76,940.18</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B18); zero if negative	<u>3,672,698.30</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.18%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>3,672,698.30</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>3,672,698.30</u>

Approved indirect cost rate: 5.18%
Highest rate used in any program: 5.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,892,939.00	201,654.00	5.18%
01	3060	201,798.00	10,450.00	5.18%
01	3182	655,798.00	33,970.00	5.18%
01	3310	3,913,777.00	202,734.00	5.18%
01	3311	3,339.00	173.00	5.18%
01	3312	377,081.00	16,441.00	4.36%
01	3327	69,927.00	3,621.00	5.18%
01	3410	375,498.00	19,451.00	5.18%
01	3550	429,278.00	22,237.00	5.18%
01	4035	649,066.00	33,622.00	5.18%
01	4127	170,801.00	8,847.00	5.18%
01	4201	52,000.00	2,694.00	5.18%
01	5640	367,173.00	19,020.00	5.18%
01	6230	152,341.00	7,891.00	5.18%
01	6378	46,352.00	2,401.00	5.18%
01	6385	139,354.00	7,219.00	5.18%
01	6387	1,315,950.00	68,166.00	5.18%
01	6388	246,366.00	12,762.00	5.18%
01	6500	32,033,754.00	1,659,348.00	5.18%
01	6512	965,288.00	50,002.00	5.18%
01	6520	471,237.00	24,410.00	5.18%
01	7220	287,337.00	14,884.00	5.18%
01	7510	704,515.00	36,494.00	5.18%
01	8150	8,449,378.00	437,678.00	5.18%
01	9010	2,873,332.00	29,832.00	1.04%
11	6391	6,530,053.00	326,503.00	5.00%
61	5310	6,081,619.00	315,027.00	5.18%
61	5320	492,656.00	25,519.00	5.18%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	239,115,018.00	2.45%	244,974,020.00	1.89%	249,611,678.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,761,841.00	-0.31%	4,746,868.00	0.08%	4,750,461.00
4. Other Local Revenues	8600-8799	4,394,204.00	1.75%	4,471,269.00	1.81%	4,552,187.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(49,051,589.00)	13.32%	(55,585,692.00)	4.02%	(57,822,095.00)
6. Total (Sum lines A1 thru A5c)		199,219,474.00	-0.31%	198,606,465.00	1.25%	201,092,231.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				110,814,665.00		103,326,141.00
b. Step & Column Adjustment				1,663,030.00		1,573,876.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,151,554.00)		(570,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	110,814,665.00	-6.76%	103,326,141.00	0.97%	104,330,017.00
2. Classified Salaries						
a. Base Salaries				22,398,522.00		20,391,243.00
b. Step & Column Adjustment				449,044.00		471,767.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,456,323.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,398,522.00	-8.96%	20,391,243.00	2.31%	20,863,010.00
3. Employee Benefits	3000-3999	49,766,415.00	9.03%	54,260,119.00	3.81%	56,326,358.00
4. Books and Supplies	4000-4999	2,023,333.00	0.00%	2,023,333.00	-9.88%	1,823,333.00
5. Services and Other Operating Expenditures	5000-5999	21,848,898.00	-1.56%	21,507,795.00	4.04%	22,376,338.00
6. Capital Outlay	6000-6999	10,850.00	0.00%	10,850.00	0.00%	10,850.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,109,293.00	2.40%	6,256,094.00	2.32%	6,401,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,608,576.00)	4.33%	(3,764,781.00)	-7.24%	(3,492,376.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,072,212.00	0.00%	1,072,212.00	0.00%	1,072,212.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		210,435,612.00	-2.54%	205,083,006.00	2.26%	209,710,895.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,216,138.00)		(6,476,541.00)		(8,618,664.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,065,371.43		24,849,233.43		18,372,692.43
2. Ending Fund Balance (Sum lines C and D1)		24,849,233.43		18,372,692.43		9,754,028.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	180,556.94		180,556.94		180,556.94
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,506,860.00		884,468.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,096,028.00		9,000,607.00		9,187,231.00
2. Unassigned/Unappropriated	9790	14,065,788.49		8,307,060.49		386,240.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,849,233.43		18,372,692.43		9,754,028.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,096,028.00		9,000,607.00		9,187,231.00
c. Unassigned/Unappropriated	9790	14,065,788.49		8,307,060.49		386,240.49
(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)						
		23,161,816.49		17,307,667.49		9,573,471.49
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)
2020/21 Reduce 5.6 Certificated FTE due to projected declining enrollment. Reduction in Force of 129.6 Certificated and 51.8 Classified FTE. 3% Salary Increase.						
2021/22 Reduce 7.6 Certificated FTE due to projected declining enrollment.						

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)

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)

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)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	12,639,810.00	-4.06%	12,127,034.00	-3.57%	11,694,020.00
3. Other State Revenues	8300-8599	19,486,253.00	1.15%	19,710,405.00	-0.41%	19,629,949.00
4. Other Local Revenues	8600-8799	10,251,672.00	-33.68%	6,799,255.00	0.00%	6,799,255.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	49,051,589.00	13.32%	55,585,692.00	4.02%	57,822,095.00
6. Total (Sum lines A1 thru A5c)		91,429,324.00	3.05%	94,222,386.00	1.83%	95,945,319.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,458,675.00		21,365,088.00
b. Step & Column Adjustment				321,879.00		320,476.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(415,466.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,458,675.00	-0.44%	21,365,088.00	1.50%	21,685,564.00
2. Classified Salaries						
a. Base Salaries				10,991,050.00		11,547,197.00
b. Step & Column Adjustment				219,821.00		230,944.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				336,326.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,991,050.00	5.06%	11,547,197.00	2.00%	11,778,141.00
3. Employee Benefits	3000-3999	29,470,132.00	5.42%	31,067,181.00	2.74%	31,919,748.00
4. Books and Supplies	4000-4999	6,314,446.00	-10.19%	5,671,066.00	0.00%	5,671,066.00
5. Services and Other Operating Expenditures	5000-5999	13,257,179.00	-0.35%	13,210,395.00	-1.59%	13,000,015.00
6. Capital Outlay	6000-6999	490,784.00	0.00%	490,784.00	0.00%	490,784.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,857,046.00	7.36%	8,435,020.00	6.83%	9,011,305.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,926,001.00	7.67%	3,150,495.00	-5.62%	2,973,513.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		92,765,313.00	2.34%	94,937,226.00	1.68%	96,530,136.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,335,989.00)		(714,840.00)		(584,817.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,190,852.30		2,854,863.30		2,140,023.30
2. Ending Fund Balance (Sum lines C and D1)		2,854,863.30		2,140,023.30		1,555,206.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,854,863.30		2,140,023.30		1,555,206.30
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,854,863.30		2,140,023.30		1,555,206.30

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	239,115,018.00	2.45%	244,974,020.00	1.89%	249,611,678.00
2. Federal Revenues	8100-8299	12,639,810.00	-4.06%	12,127,034.00	-3.57%	11,694,020.00
3. Other State Revenues	8300-8599	24,248,094.00	0.86%	24,457,273.00	-0.31%	24,380,410.00
4. Other Local Revenues	8600-8799	14,645,876.00	-23.05%	11,270,524.00	0.72%	11,351,442.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		290,648,798.00	0.75%	292,828,851.00	1.44%	297,037,550.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				132,273,340.00		124,691,229.00
b. Step & Column Adjustment				1,984,909.00		1,894,352.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,567,020.00)		(570,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	132,273,340.00	-5.73%	124,691,229.00	1.06%	126,015,581.00
2. Classified Salaries						
a. Base Salaries				33,389,572.00		31,938,440.00
b. Step & Column Adjustment				668,865.00		702,711.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,119,997.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,389,572.00	-4.35%	31,938,440.00	2.20%	32,641,151.00
3. Employee Benefits	3000-3999	79,236,547.00	7.69%	85,327,300.00	3.42%	88,246,106.00
4. Books and Supplies	4000-4999	8,337,779.00	-7.72%	7,694,399.00	-2.60%	7,494,399.00
5. Services and Other Operating Expenditures	5000-5999	35,106,077.00	-1.10%	34,718,190.00	1.90%	35,376,353.00
6. Capital Outlay	6000-6999	501,634.00	0.00%	501,634.00	0.00%	501,634.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	13,966,339.00	5.19%	14,691,114.00	4.91%	15,412,458.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(682,575.00)	-10.00%	(614,286.00)	-15.53%	(518,863.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,072,212.00	0.00%	1,072,212.00	0.00%	1,072,212.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		303,200,925.00	-1.05%	300,020,232.00	2.07%	306,241,031.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,552,127.00)		(7,191,381.00)		(9,203,481.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,256,223.73		27,704,096.73		20,512,715.73
2. Ending Fund Balance (Sum lines C and D1)		27,704,096.73		20,512,715.73		11,309,234.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	180,556.94		180,556.94		180,556.94
b. Restricted	9740	2,854,863.30		2,140,023.30		1,555,206.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,506,860.00		884,468.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,096,028.00		9,000,607.00		9,187,231.00
2. Unassigned/Unappropriated	9790	14,065,788.49		8,307,060.49		386,240.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,704,096.73		20,512,715.73		11,309,234.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,096,028.00		9,000,607.00		9,187,231.00
c. Unassigned/Unappropriated	9790	14,065,788.49		8,307,060.49		386,240.49
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		23,161,816.49		17,307,667.49		9,573,471.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.64%		5.77%		3.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4: enter projections)						
		21,429.07		21,255.94		21,043.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		303,200,925.00		300,020,232.00		306,241,031.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		303,200,925.00		300,020,232.00		306,241,031.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,096,027.75		9,000,606.96		9,187,230.93
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,096,027.75		9,000,606.96		9,187,230.93
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(4,205.00)	0.00	(682,575.00)				
Other Sources/Uses Detail					0.00	1,072,212.00		
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	0.00	(33,552.00)	342,029.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	66,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(32,243.00)	340,546.00	0.00				
Other Sources/Uses Detail					972,212.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	70,000.00	(70,000.00)	682,575.00	(682,575.00)	1,072,212.00	1,072,212.00		

SECTION 6

District Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2019-20)				
District Regular	21,438.00	21,463.81		
Charter School		0.00		
Total ADA	21,438.00	21,463.81	0.1%	Met
1st Subsequent Year (2020-21)				
District Regular	21,045.77	21,430.09		
Charter School				
Total ADA	21,045.77	21,430.09	1.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	20,927.91	21,256.97		
Charter School				
Total ADA	20,927.91	21,256.97	1.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	22,197	22,588		
Charter School				
Total Enrollment	22,197	22,588	1.8%	Met
1st Subsequent Year (2020-21)				
District Regular	22,075	22,421		
Charter School				
Total Enrollment	22,075	22,421	1.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	21,307	22,197		
Charter School				
Total Enrollment	21,307	22,197	4.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 2021-22 Adopted Budget was based on the Cooperative Strategies Demographic Study that varied from the multi-year average used to forecast the First Interim enrollment.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	22,055	23,287	
Charter School			
Total ADA/Enrollment	22,055	23,287	94.7%
Second Prior Year (2017-18)			
District Regular	22,081	23,336	
Charter School			
Total ADA/Enrollment	22,081	23,336	94.6%
First Prior Year (2018-19)			
District Regular	21,440	22,606	
Charter School	0		
Total ADA/Enrollment	21,440	22,606	94.8%
		Historical Average Ratio:	94.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.2%

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	21,429	22,588		
Charter School	0			
Total ADA/Enrollment	21,429	22,588	94.9%	Met
1st Subsequent Year (2020-21)				
District Regular	21,256	22,421		
Charter School				
Total ADA/Enrollment	21,256	22,421	94.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	21,044	22,197		
Charter School				
Total ADA/Enrollment	21,044	22,197	94.8%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals			
	Current Year (2019-20)	262,656,500.00	263,492,326.00		
1st Subsequent Year (2020-21)	265,231,629.00	269,382,362.00	1.6%	Met	
2nd Subsequent Year (2021-22)	270,949,539.00	274,686,897.00	1.4%	Met	

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	174,800,899.34	196,255,391.27	89.1%
Second Prior Year (2017-18)	173,029,605.38	196,100,534.25	88.2%
First Prior Year (2018-19)	182,154,228.01	205,870,829.90	88.5%
	Historical Average Ratio:		88.6%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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)	182,979,602.00	209,363,400.00	87.4%	Met
1st Subsequent Year (2020-21)	177,977,503.00	204,010,794.00	87.2%	Met
2nd Subsequent Year (2021-22)	181,519,385.00	208,638,683.00	87.0%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	11,787,631.00	12,639,810.00	7.2%	Yes
1st Subsequent Year (2020-21)	11,939,500.00	12,127,034.00	1.6%	No
2nd Subsequent Year (2021-22)	12,051,662.00	11,694,020.00	-3.0%	No

Explanation:
(required if Yes)

2019/20 690K new ESSA Comprehensive Support and Improvement Grant, 394K deferred from 18/19 CEIS Grant, and <220K> eliminated from CA Promise Grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	20,816,539.00	24,248,094.00	16.5%	Yes
1st Subsequent Year (2020-21)	21,723,960.00	24,457,273.00	12.6%	Yes
2nd Subsequent Year (2021-22)	21,599,524.00	24,380,410.00	12.9%	Yes

Explanation:
(required if Yes)

2019-2022 \$2.4 million increase in STRS/PERS on behalf revenue. 686K in new K12 Strong Workforce Program. Increase in Lottery rate from \$204 to \$207.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	9,786,283.00	14,645,876.00	49.7%	Yes
1st Subsequent Year (2020-21)	9,896,498.00	11,270,524.00	13.9%	Yes
2nd Subsequent Year (2021-22)	9,987,916.00	11,351,442.00	13.7%	Yes

Explanation:
(required if Yes)

2019-2020 \$1.5 million increase in RDA funds, \$2.8 million in Deferred Local Grants from 18-19, 60K in new Hewlett Foundation Grant. 2020-2022 \$1.5 million increase in RDA funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	7,941,797.00	8,337,779.00	5.0%	No
1st Subsequent Year (2020-21)	7,680,788.00	7,694,399.00	0.2%	No
2nd Subsequent Year (2021-22)	6,930,788.00	7,494,399.00	8.1%	Yes

Explanation:
(required if Yes)

2021/22 increase of 198K projected State Grant spending and 35K projected from Local Grant spending.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	35,083,437.00	35,106,077.00	0.1%	No
1st Subsequent Year (2020-21)	34,573,302.00	34,718,190.00	0.4%	No
2nd Subsequent Year (2021-22)	34,929,222.00	35,376,353.00	1.3%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	42,390,444.00	51,533,780.00	21.6%	Not Met
1st Subsequent Year (2020-21)	43,559,958.00	47,854,831.00	9.9%	Not Met
2nd Subsequent Year (2021-22)	43,639,102.00	47,425,872.00	8.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	43,025,234.00	43,443,856.00	1.0%	Met
1st Subsequent Year (2020-21)	42,254,090.00	42,412,589.00	0.4%	Met
2nd Subsequent Year (2021-22)	41,860,010.00	42,870,752.00	2.4%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

2019/20 690K new ESSA Comprehensive Support and Improvement Grant, 394K deferred from 18/19 CEIS Grant, and <220K> eliminated from CA Promise Grant.

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

2019-2022 \$2.4 million increase in STRS/PERS on behalf revenue. 686K in new K12 Strong Workforce Program. Increase in Lottery rate from \$204 to \$207.

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

2019-2020 \$1.5 million increase in RDA funds, \$2.8 million in Deferred Local Grants from 18-19, 60K in new Hewlett Foundation Grant.
2020-2022 \$1.5 million increase in RDA funds.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption 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 budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.03	9,100,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		8,992,235.91	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.6%	5.8%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	1.9%	1.0%

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)	(11,216,138.00)	210,435,612.00		5.3%	Not Met
1st Subsequent Year (2020-21)	(6,476,541.00)	205,083,006.00		3.2%	Not Met
2nd Subsequent Year (2021-22)	(8,618,664.00)	209,710,895.00		4.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is using the excess reserve to cover ongoing operation costs. Reduction In Force will be in effect for the 2020-21 school year and the District will monitor budget closely to ensure it is in line with financial forecasts.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2019-20)	27,704,096.73		Met
1st Subsequent Year (2020-21)	20,512,715.73		Met
2nd Subsequent Year (2021-22)	11,309,234.73		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2019-20)	34,488,837.46		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	21,429	21,256	21,044
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	303,200,925.00	300,020,232.00	306,241,031.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	303,200,925.00	300,020,232.00	306,241,031.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,096,027.75	9,000,606.96	9,187,230.93
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,096,027.75	9,000,606.96	9,187,230.93

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,096,028.00	9,000,607.00	9,187,231.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,065,788.49	8,307,060.49	386,240.49
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)	23,161,816.49	17,307,667.49	9,573,471.49
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.64%	5.77%	3.13%
District's Reserve Standard (Section 10B, Line 7):	9,096,027.75	9,000,606.96	9,187,230.93
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(54,352,900.00)	(49,051,589.00)	-9.8%	(5,301,311.00)	Not Met
1st Subsequent Year (2020-21)	(56,674,350.00)	(55,585,692.00)	-1.9%	(1,088,658.00)	Met
2nd Subsequent Year (2021-22)	(58,598,567.00)	(57,822,095.00)	-1.3%	(776,472.00)	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	115,000.00	0.00	-100.0%	(115,000.00)	Not Met
1st Subsequent Year (2020-21)	277,437.00	0.00	-100.0%	(277,437.00)	Not Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	975,937.00	1,072,212.00	9.9%	96,275.00	Not Met
1st Subsequent Year (2020-21)	975,937.00	1,072,212.00	9.9%	96,275.00	Not Met
2nd Subsequent Year (2021-22)	1,073,015.00	1,072,212.00	-0.1%	(803.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

2019/20 <\$1,072,257> decreased contribution to Special Ed. <\$1,429,054> decreased contribution to RRMA. \$2,800,000 one time contribution from Restricted Local Programs.

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

Explanation:
(required if NOT met)

2019/20 \$115,000 transfer to Fund 17 has been eliminated.
2020/21 \$277,437 transfer to Fund 17 has been eliminated.

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

Explanation:
(required if NOT met)

2019/20 \$96,275 increase to Child Nutrition Fund 61. 2020/21 \$96,275 increase to Child Nutrition Fund 61.
--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	01/8011	01/5610	333,423
Certificates of Participation				
General Obligation Bonds	23	21/86XX & 8799	21/74XX	1,010,954,575
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	01/8011	01/ 1000/2000	2,551,079

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				1,013,839,077

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	119,005	165,714	104,717	59,361
Certificates of Participation				
General Obligation Bonds	91,878,753	97,327,600	97,477,338	100,732,164
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	116,000	116,000	116,000	116,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Total Annual Payments:	92,113,758	97,609,314	97,698,055	100,907,525
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2019 through 2022: Funds from Bond redemption.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	61,152,370.00	46,581,806.00
b. OPEB plan(s) fiduciary net position (if applicable)	22,912,696.00	23,056,785.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	38,239,674.00	23,525,021.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2017	June, 2018

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	3,389,000.00	1,268,000.00
1st Subsequent Year (2020-21)	3,591,000.00	1,439,000.00
2nd Subsequent Year (2021-22)	3,799,000.00	1,618,000.00

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)	0.00	0.00
1st Subsequent Year (2020-21)	0.00	0.00
2nd Subsequent Year (2021-22)	0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2019-20)	2,658,994.00	2,437,440.00
1st Subsequent Year (2020-21)	2,690,328.00	2,640,466.00
2nd Subsequent Year (2021-22)	2,831,744.00	2,689,813.00

d. Number of retirees receiving OPEB benefits

Current Year (2019-20)	287	234
1st Subsequent Year (2020-21)	297	254
2nd Subsequent Year (2021-22)	307	274

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	209,393.00	1,009,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2019-20)	11,732,000.00	14,565,420.00
1st Subsequent Year (2020-21)	12,436,000.00	15,333,887.00
2nd Subsequent Year (2021-22)	13,182,160.00	16,145,562.00

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

Current Year (2019-20)	12,254,000.00	14,565,420.00
1st Subsequent Year (2020-21)	12,989,000.00	15,333,887.00
2nd Subsequent Year (2021-22)	13,768,340.00	16,145,562.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,187.8	1,166.8	1,039.2	1,031.6

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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

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

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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)

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 budget adoption 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 budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	546.6	545.3	496.4	496.4

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

--	--	--

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

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If Yes, explain the nature of the new costs:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

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

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

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

Yes

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	80.4	75.9	65.4	65.4

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

[]

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2019ALL Financial Reporting Software - 2019.2.0
12/2/2019 9:38:19 AM

43-69427-0000000

First Interim
2019-20 Projected Totals
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be

answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
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43-69427-0000000

First Interim
2019-20 Board Approved Operating Budget
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

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LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

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EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/2/2019 9:39:30 AM

43-69427-0000000

First Interim
2019-20 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara County

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

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- CHECKFUND - (F) - All FUND codes must be valid. PASSED
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- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
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Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
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43-69427-0000000

First Interim
2019-20 Original Budget
Technical Review Checks

East Side Union High

Santa Clara County

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

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
25	0000	-1,004,663.00
Explanation:The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.		

Total of negative resource balances for Fund 25 -1,004,663.00

35	7710	-8,012,604.00
Explanation:The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.		

Total of negative resource balances for Fund 35 -8,012,604.00

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

FUND	RESOURCE	OBJECT	VALUE
25	0000	9790	-1,004,663.00
Explanation:The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.			

35 7710 9790 -8,012,604.00

Explanation: The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.