

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



**Second Interim Report
January 31, 2020**



West Contra Costa Unified School District

2019-2020 Second Interim Report January 31, 2020

Board Members

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Board Member

Stephanie Hernandez-Jarvis
Board Member

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Tom Panas
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District Staff

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Superintendent

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*Associate Superintendent
Business Services*

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Executive Director Business Services

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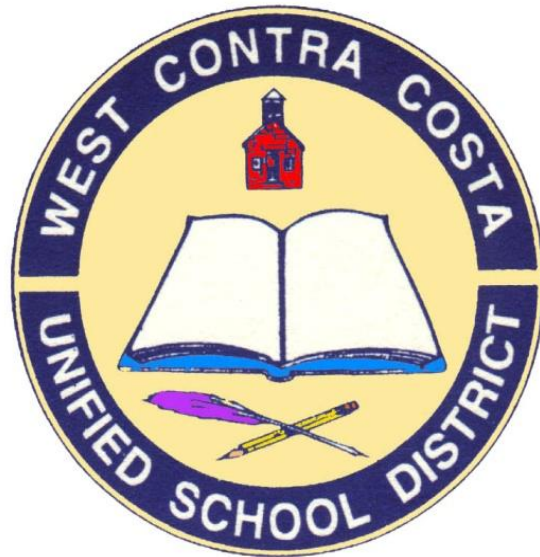
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Section 1

EXECUTIVE SUMMARY

West Contra Costa Unified School District



2019-20 Executive Summary

**Second Interim Report as of
January 31, 2020**

**Presented at the March 11, 2020
Board Meeting**

Second Interim Financial Report Overview

Two interim financial reports are routinely required by the California Department of Education each year. Districts must submit their completed reports for review to the County Office of Education who then submits the report to the State.

California school district revenues and expenditures are subject to constant change. Given this, our budget is not a static document, but instead is constantly being revised to respond to decisions at the state and federal levels, as well as to our local expenditure needs. This First Interim Report presents financial projections which have been updated to reflect new information received and board action taken since the original budget adoption.

This summary includes an overview of the financial data reported in the Standardized Account Code Structure (SACS) Second Interim Report. It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as, Average Daily Attendance estimates, Criteria and Standards and the Multi-Year Projection report.

With each financial report, the District is asked to project our general fund financial status through year-end, which is June 30, 2020. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2021-22 fiscal year.

Anticipated Significant Revenue and Expense Updates Since Budget Adoption

Revenues:

- Anticipated revenues are up in both the general and restricted fund sources
 - LCFF Decrease of \$1.7 million
 - State and Federal restricted revenues and competitive grants have increased approximately \$10.8 million

Expenses:

Additions:

- Positions created and/or funded after budget adoption, and unbudgeted vacancies, associated with the bargaining agreement finalization, are approximately \$27,396,734 million

High-Level Indicators & State-level Guidance:

- The Governor continues to emphasize that general fund revenue growth in the current and budget years, if it occurs, will be increasingly dependent upon volatile capital gains collections. Accordingly, caution is necessary in negotiating multiple year contract and salary agreements.
- STRS and PERS employer costs are still projected to absorb significant portions of the Local Control Funding Formula (LCFF) revenue growth that we may

receive. With flat or declining enrollment, we need to be especially mindful of this as expenses may grow more rapidly than revenues.

- The greatest increases in LCFF are now behind us. As funding for education flattens, we have been cautioned to have contingency plans. Increases in retirement expenses, greater focus on LCAP spending, and minimal funding through Prop. 98 can quickly impact our financial status.
- We also note that utilization of one-time funding, including the use of our reserve balances for economic uncertainties, if used for ongoing compensation increases or other expenditures, will lead to significant structural deficits and threaten district solvency.

District Budget Planning

The 2019-20 budget was adopted in June and conforms to State requirements which include the Local Control Funding Formula (LCFF) model. Since that time the Department of Finance has updated its information for schools, and likewise, we have reviewed assumptions for budget development and updated our information accordingly. Staff has also undertaken steps to tighten and refine the budget to be accurate. The LCFF completely overhauled the system of funding and implemented a new accountability model for all school districts. The new accountability program is called the Local Control Accountability Program (LCAP).

The LCAP requires a greater outreach effort to school communities and their stakeholders in order to inform and solicit input. The desired result is greater accountability for school districts and better results for students.

Major Fund Types

General Operating – Fund 01: Local Control Funding Formula (LCFF)

The primary source of revenue is determined by the LCFF. LCFF collapsed the majority of State funding streams and established a funding model with supplemental and concentration add-ons. The LCFF model is now fully funded at the targeted levels for the 2019-20 school year. LCFF includes funding amounts based upon grade span and supplemental funding for specific student groups. Supplemental funding is provided based on the percentage of English Learners (EL), Foster and Homeless Youth (FY) and Low Income (LI) students as compared to total enrollment. Concentration funding is provided in the case that these student groups exceed 55% or more of the student population. Base Grant and Grade Span Adjustments determine the amount of funding received in LCFF from the state. This formula determines funding levels but does not require that funding formula components follow factors for specific programming. Annually, the state determines whether to apply a Cost of Living Adjustment (COLA) to the base factors which is at 3.26% for this year.

2019/20 Targeted Per Pupil Funding (100% of Target funded) – Current Estimates					
Grade	Base	Grade Span Adj.	Supplemental	Concentration	Total
TK-3	\$7,702	\$801	\$1,228	\$732	\$10,463
4-6	\$7,818		\$1,129	\$673	\$9,620
7-8	\$8,050		\$1,163	\$693	\$9,905
9-12	\$9,329	\$243	\$1,382	\$824	\$11,778

It is estimated the District will receive a total of \$287,606,105 in LCFF during the 2019-20 school year (down \$2m since adoption). The funding consists of base funding in the amount of \$234,617,679 and Supplemental and Concentration funding in the amount of \$52,988,426. The assumptions used for this projection include:

- Funded average daily attendance: 26,721
- District unduplicated student count 72.2%

Other Significant State and Local Revenues

- State Lottery estimate: \$153 per pupil
- Mandated Block Grant estimate: \$1 million
- Local Parcel Tax: \$9.7M (unchanged, expires in '26-'27 – see Appendix A)
- MRAD: \$5.6M (unchanged, funding for maintenance of outdoor facilities with public access)

Restricted and Unrestricted Funds

Revenues to the district are grouped into “buckets” or types. Generally speaking, revenues are either restricted or unrestricted. Restricted or unrestricted describes the type of expense for which the revenue may be utilized. Unrestricted funds are utilized for any appropriate educational operational expense of the district whereas restricted funds are utilized specifically for the purpose(s) for which they are given to the district by the funding agency. Examples of restricted funds include the local Parcel Tax, various Federal funds, MRAD funds, and funds provided by various state grants. Restricted funds are received and utilized throughout the school year as various grants and projects are awarded or spent out and are often referred to as categorical revenue sources. Appendix B contains a list of the current restricted categorical funds.

The General Fund is the operating fund of the District used to account for day-to-day operations. The fund contains both unrestricted and restricted revenues.

Local Control Accountability Plan (LCAP)

Beginning in 2014-2015, the district began to align district outcomes to dollars budgeted and spent in the LCAP. These efforts are described in the LCAP and are subject to a public hearing and adoption by the Board. LCAP is funded in the unrestricted general fund budget and the plan components for 2018-19 are paid for through Supplemental and Concentration Grant dollars. This year, the District is aligning base funding and restricted grant funding to the five major goal areas in order to help the public understand how all of the funding sources fit together. Through the LCAP, the district is expanding funding directly to the purview of site principals and their associated Site Councils. This enables sites to make financial decisions locally in a manner determined to be most effective in addressing local school issues (Appendix C).

Services and activities are aligned to the eight State priorities and organized by the District's five major goal areas and the District's Roadmap 2022. For a comprehensive review of the District's LCAP, its associated and aligned activities and Roadmap 2022, please access the District's webpage at <http://www.wccusd.net>

Other Major Funds Monitored in First Interim: (no significant changes)

Adult Education – Fund 11

The Adult Education program is funded through a consortium grant coupled with fee-based classes. The Adult Education program can expand upon the grant program through local initiatives and can charge fees for classes. While many districts eliminated this program during the economic downturn, the WCCUSD Board maintained the program in recognition of the support it provides to families of our students and the community at large. The program is now expected to be self-sufficient, as it was in the pre-recession period.

Capital Facility Funds

Capital Facility Funds consist of the Building Fund (21), Capital Facilities Fund (25), County School Facilities Fund (35), and Special Reserve for Capital Outlay (40). The Building Fund is where the bond funds and projects are accounted for; the Capital Facilities Fund contains developer fees, the County School Facilities Fund consists of funding received through the State School Building Program and the Special Reserve for Capital Outlay housed the former Redevelopment Agency (RDA) funds.

Other Funds

In addition to the General, Capital Outlay and Adult Funds, the District operates six additional funds. These include the Child Development Fund (Pre-School), the Cafeteria Fund, Bond Interest and Redemption Fund (County level bond debt

payments), Debt Service Fund (COP), Self-Insurance Fund (Property, Liability, Dental and Vision), and Retiree Benefit Fund. These funds all have projected positive fund balances as of the First Interim Report.

Special Reserve – Fund 17

The Special Reserve fund has been used to house various reserves set aside by the Board since 2011-2012 during the recession. The Special Reserve Fund remains intact, and as a result of a public hearing held on March 21, 2018, the board adopted a resolution committing the Special Reserve Fund as indicated below. The Special Reserve fund includes:

Special Reserve Fund	
January 31, 2020 Balance	\$14,618,076
3% Required for Economic Uncertainties	\$12,187,847
6% Addt'l for Econ. Uncert. Brd Approvd	\$0
Unassigned/Unappropriated	\$2,430,229

Looking Ahead – WCCUSD Budget in the Near Future

In this section we look ahead at major budgetary components that will significantly affect the district’s budget in subsequent years. Each of the areas briefly discussed in this section are having or will have a major impact that will need to be carefully considered and planned for.

Multi Year Projection

The multi-year projection for the adopted budget utilizes the County Office of Education recommended assumptions. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one-time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

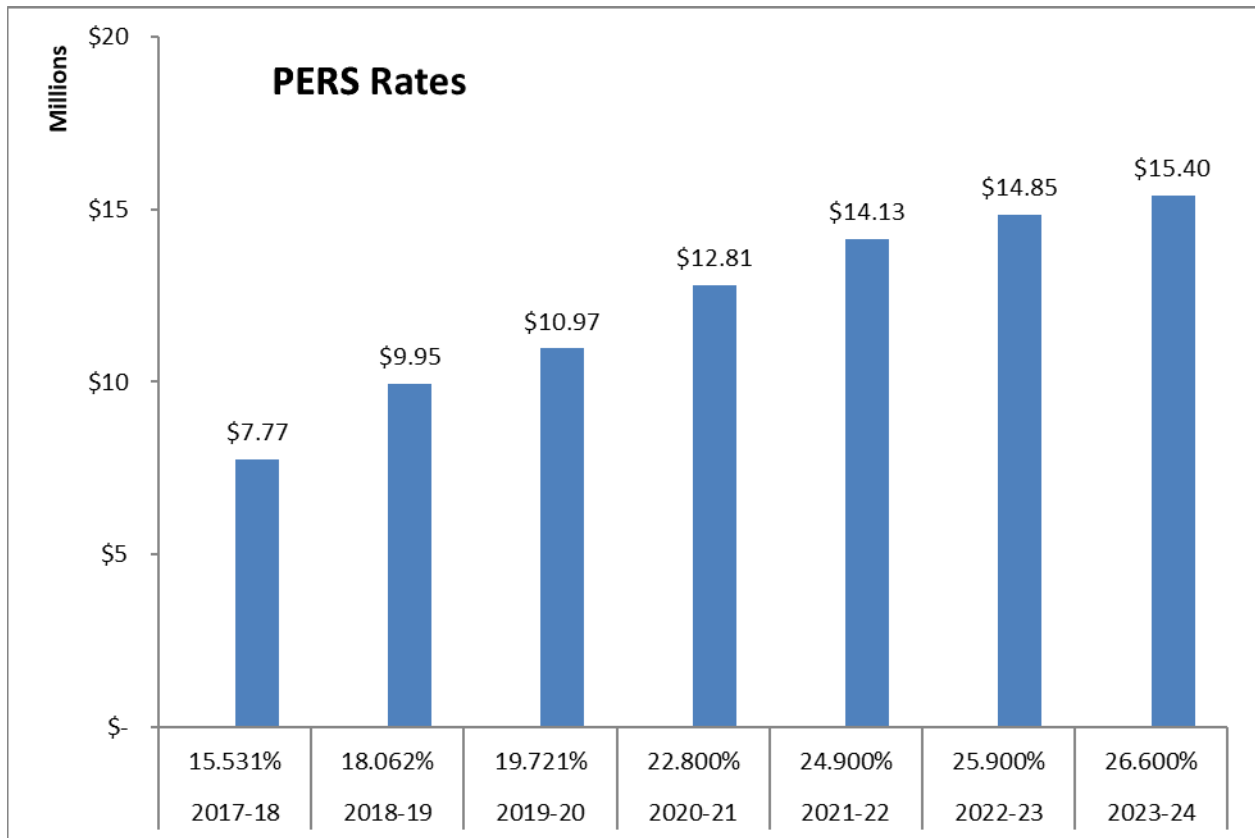
2020-21 Assumptions

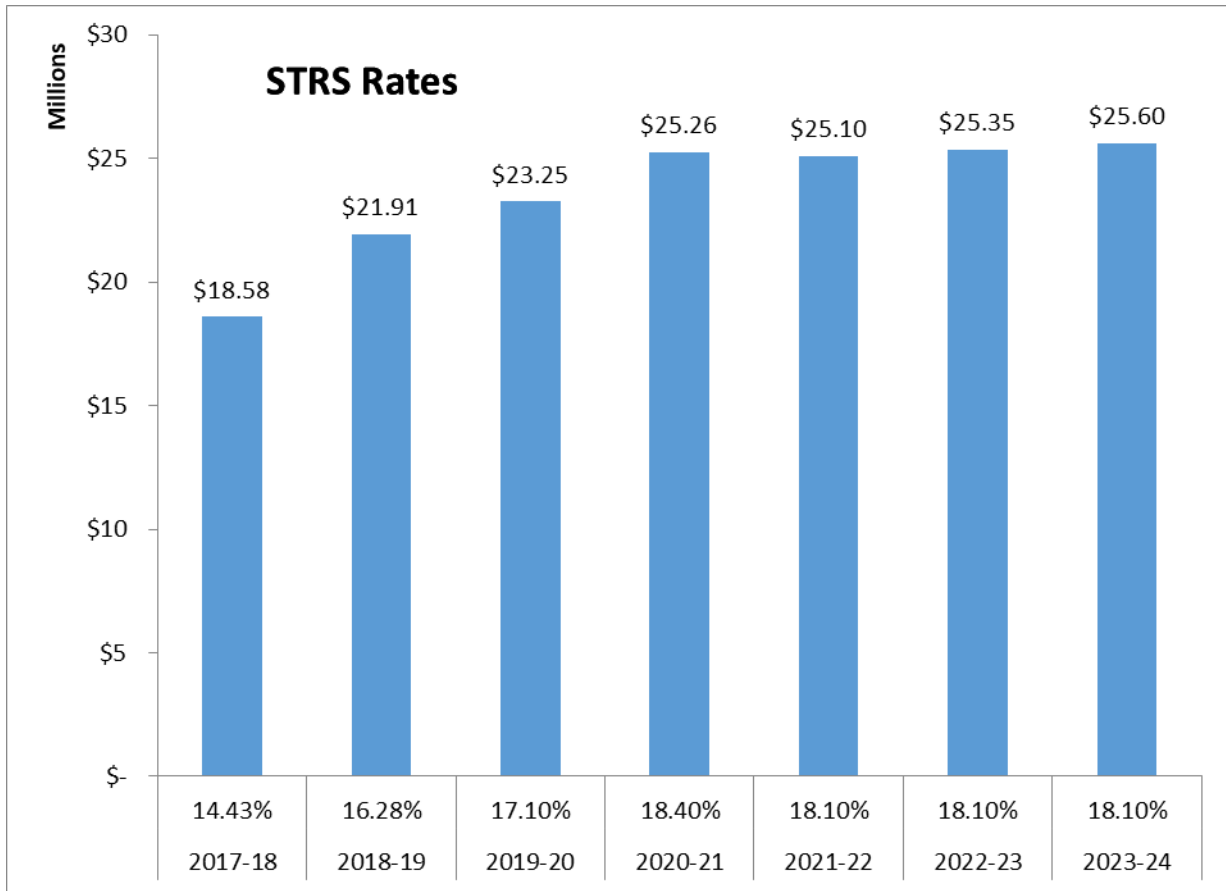
- Funded ADA: 26,671
- District Unduplicated Percentage: 70.75%
- Estimated Supplies Increase: California CPI 2.99%
- Step and Column: 1.0%
- CalPERS Rate: 22.8%
- CalSTRS Rate: 18.4%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 3%

2021-22 Assumptions

- Funded ADA: 26,253
- District Unduplicated Percentage: 69.72%
- Estimated Supplies Increase: California CPI 2.89%
- Step and Column: 1.0%
- CalPERS Rate: 24.9%
- CalSTRS Rate: 18.1%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 3%

Retirement System Employer Contribution Increases





The combined cost related to the retirement rate increases for 2019-20 is projected to be \$5.7 million, for 2020-21 it is projected at \$1.054 million, and similar increase levels are projected for each year thereafter. These increases consume revenue growth year over year. This is an additional cost to the District of \$2 million.

Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

The fund balance had been carefully monitored to make sure the appropriate funds are in place for the state required 3% reserve and the Board mandated 6% reserve which we have utilized as of 2nd Interim. The following table illustrates the unrestricted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

Fund Balance Summary					
Multi-Year Projection	June 2018	June 2019	June 2020	June 2021	June 2022
	unaudited	unaudited	projected	projected	projected
Fund Balance	\$9,231,171	\$4,044,632	\$251,110	-\$29,216,069	-\$59,447,565
Net Difference (+/-)	-\$39,973,511	-\$5,186,538	-\$3,793,522	-\$29,467,179	-\$30,231,496

While we are projecting that we will end the year with an operating deficit of \$27,291,019 most of this amount will be covered by our current Board approved 6% additional Reserves for Economic Uncertainties held in Fund 17. The Board also approved to utilize the district's OPEB trust held in Fund 71. Year to date payments have been made with more to be completed at the close of the books.

Summary

Projected reductions are needed for 2019-20 and the two subsequent years. The district may only be able to begin staffing reductions in FY 2020-21 however due to bargaining agreements stipulations. Discussions have begun and planning is underway; this will allow us to address and negate future structural deficits. These actions will allow us to maintain positive ending operating balances, and assist us with challenges such as declining enrollment, increased costs, and possible reductions to our base revenue with a changing economy. Staff will continue to work on cost containment for the 2019-20 school year and beyond to accomplish additional savings to help us sustain fiscal solvency.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
 MEASURE "G" PARCEL TAX SUMMARY OF REVENUES AND EXPENDITURES
 AS OF 2nd INTERIM 1/31/2020

Description	Original Budg	Revised Budg	Actuals	Encumbered	Available
Revenue					
Other local sources	\$ 9,802,229.00	\$ 9,777,072.00	\$ 9,777,072.22	\$ -	\$ (0.22)
Total Revenue	\$ 9,802,229.00				
Expenditures					
Protecting core academics					
Class Size Reduction	\$ 443,710.00	\$ 391,649.00	\$ -	\$ -	\$ 391,649.00
Total	\$ 443,710.00	\$ 391,649.00	\$ -	\$ -	\$ 391,649.00
Attracting and retaining qualified					
Certificated salaries	\$ 1,620,732.00	\$ 1,642,636.00	\$ 778,927.07	\$ 622,848.87	\$ 240,860.06
Employee benefits	\$ 690,369.00	\$ 755,609.00	\$ 351,872.66	\$ 270,234.00	\$ 133,502.34
Total	\$ 2,311,101.00	\$ 2,398,245.00	\$ 1,130,799.73	\$ 893,082.87	\$ 374,362.40
Improving safety on and around our campuses					
Services and other operating	\$ 20,500.00	\$ 20,500.00	\$ 17,731.43	\$ 2,768.57	\$ -
Total	\$ 20,500.00	\$ 20,500.00	\$ 17,731.43	\$ 2,768.57	\$ -
Supporting after-school programs					
Certificated salaries	\$ 396,259.00	\$ 411,035.00	\$ 272,563.31	\$ 67,102.17	\$ 71,369.52
Classified salaries	\$ -	\$ 8,689.00	\$ 6,623.43	\$ -	\$ 2,065.57
Employee benefits	\$ 60,285.00	\$ 125,878.00	\$ 70,706.77	\$ 30,015.05	\$ 25,156.18
Books and supplies	\$ 95,000.00	\$ 38,245.00	\$ 10,353.64	\$ 24,977.71	\$ 2,913.65
Services and other operating	\$ 859,783.00	\$ 767,003.00	\$ 163,083.07	\$ 422,958.96	\$ 180,960.97
Rental	\$ 20,000.00	\$ 39,089.00	\$ 1,976.29	\$ 37,112.00	\$ 0.71
Gasoline	\$ -	\$ 5,061.00	\$ 1,682.57	\$ 3,377.86	\$ 0.57
Lease	\$ -	\$ 105,000.00	\$ 37,626.70	\$ 56,373.30	\$ 11,000.00
Total	\$ 1,431,327.00	\$ 1,500,000.00	\$ 564,615.78	\$ 641,917.05	\$ 293,467.17
Supporting libraries					
Certificated salaries	\$ 1,004,915.00	\$ 1,101,355.00	\$ 558,598.05	\$ 470,966.45	\$ 71,790.50
Classified salaries	\$ 1,192,194.00	\$ 1,233,096.00	\$ 705,712.64	\$ 520,490.65	\$ 6,892.71
Employee benefits	\$ 1,192,333.00	\$ 1,242,634.00	\$ 680,980.49	\$ 523,022.18	\$ 38,631.33
Total	\$ 3,389,442.00	\$ 3,577,085.00	\$ 1,945,291.18	\$ 1,514,479.28	\$ 117,314.54
Payment to Charter Schools	\$ 1,889,593.00	\$ 1,889,593.00	\$ 1,312,039.17	\$ -	\$ 577,553.83
Total	\$ 1,889,593.00	\$ 1,889,593.00	\$ 1,312,039.17	\$ -	\$ 577,553.83
Grand totals all programs					
Certificated salaries	\$ 3,021,906.00	\$ 3,155,026.00	\$ 1,610,088.43	\$ 1,160,917.49	\$ 384,020.08
Classified salaries	\$ 1,192,194.00	\$ 1,241,785.00	\$ 712,336.07	\$ 520,490.65	\$ 8,958.28
Employee benefits	\$ 1,942,987.00	\$ 2,124,121.00	\$ 1,103,559.92	\$ 823,271.23	\$ 197,289.85
Books and supplies	\$ 95,000.00	\$ 38,245.00	\$ 10,353.64	\$ 24,977.71	\$ 2,913.65
Services and other operating	\$ 880,283.00	\$ 787,503.00	\$ 180,814.50	\$ 425,727.53	\$ 180,960.97
Class Size Reduction	\$ 443,710.00	\$ 391,649.00	\$ -	\$ -	\$ 391,649.00
Rental	\$ 20,000.00	\$ 39,089.00	\$ 1,976.29	\$ 37,112.00	\$ 0.71
Gasoline	\$ -	\$ 5,061.00	\$ 1,682.57	\$ 3,377.86	\$ 0.57
Lease	\$ -	\$ 105,000.00	\$ 37,626.70	\$ 56,373.30	\$ 11,000.00
Transfers to District or Charter	\$ 1,889,593.00	\$ 1,889,593.00	\$ 1,312,039.17	\$ -	\$ 577,553.83
Grand Total Expenditures	\$ 9,485,673.00	\$ 9,777,072.00	\$ 4,970,477.29	\$ 3,052,247.77	\$ 1,754,346.94

APPENDIX B

**WEST CONTRA COSTA UNIFIED
2019-20 CATEGORICAL REVENUE SOURCES
AS OF 2nd Interim 1/31/2020**

Resource	Grant Description	Type	2nd Interim Revenue	2018-19 Carryover	Ongoing Funding	Year End
Federal Grants						
3010	IASA-TITLE I BASIC	Federal	\$ 7,303,374.00	\$ 2,159,397.00	X	
3182	ESSA: SCHOOL IMPROVEMENT CSI	Federal	\$ -	\$ 1,919,990.00		2020
3310	SP ED IDEA BASIC LOCAL ENTITL	Federal	\$ 6,277,652.00	\$ -	X	
3311	SPED IDEA PRT B PRIVATE SCHOOL	Federal	\$ 122,075.00	\$ -	X	
3315	SP ED-IDEA PRESCHOOL	Federal	\$ 326,170.00	\$ -	X	
3327	MENTAL HEALTH SERVICES	Federal	\$ 325,341.00	\$ -	X	
3345	SP ED PREKINDERGARTENSTAFF DEV	Federal	\$ 2,231.00	\$ -	X	
3385	SP ED-IDEA EARLY INTERVENTION	Federal	\$ 83,664.00	\$ -	X	
3395	SP ED-ALTERNATIVE DISPUTE RES	Federal	\$ 14,601.00	\$ -	X	
3412	DEPT OF REHAB-TRANSITION	Federal	\$ 254,798.00	\$ -	X	
3550	VOC ED-CARL PERKINS TITLE II	Federal	\$ 261,847.00		X	
4035	TITLE II NO CHILD LEFT BEHIND	Federal	\$ 1,025,550.00	\$ 24,780.00	X	
4124	21ST CENTURY CCLC	Federal	\$ 672,850.00	\$ -	X	
4127	TITLE IV, PART A PCA 15396	Federal	\$ 536,485.00	\$ 194,706.00	X	
4201	TITLE III - IMMIGRANT ED PROG	Federal	\$ 182,749.00	\$ 208,868.00	X	
4203	TITLE III ENGLISH LEARNERS	Federal	\$ 953,144.00	\$ 779,685.00	X	
5630	HOMELESS S. MCKINNEY	Federal	\$ 75,000.00	\$ -	X	
5640	MEDI-CAL BILLING OPTION - E	Federal	\$ 468,458.00	\$ 1,454,482.00	X	
Total Federal Revenue			\$ 18,885,989.00	\$ 6,741,908.00		
State Grants						
6010	HEALTHY START-ASLSNPP	State	\$ 3,870,991.00	\$ -	X	
6011	COHORT 5 - ASES	State	\$ 129,000.00	\$ 304,179.00		2022
6230	CA CLEAN ENERGY JOBS ACT	State	\$ -	\$ 958,779.00		2020
6300	LOTTERY-INSTR MATERIALS - E	State	\$ 1,441,089.00	\$ 3,696,065.00	X	
6385	CPA - CALIF PARTNRSHP ACADEMY	State	\$ 648,000.00	\$ 668,680.00	X	
6387	CTE INCENTIVE GRANT	State	\$ 657,904.00	\$ 237,701.00		2021
6388	K-12 STRONG WORKFORCE PROGRAM	State	\$ 396,639.00	\$ -		2020
6500	SPECIAL ED - E	State	\$ 75,617,713.00	\$ -	X	
6512	SP ED MENTAL HEALTH SERVICES	State	\$ 1,809,981.00	\$ 2,225,000.00	X	
6515	SP ED INFANT DISCRETIONARY	State	\$ 17,285.00	\$ -	X	
6520	WORKABILITY	State	\$ 265,635.00	\$ -	X	
7085	LEARNING COMM. SCHL SUCCESS PR	State	\$ -	\$ 831,018.00		2019
7220	PARTNERSHIP ACADEMY	State	\$ 310,680.00	\$ 302,400.00	X	
7311	CLASSIFIED SCHOOL EMP PD BG	State	\$ -	\$ 215,011.00		2019
7510	LOW-PERFORMING STDTS BLK GRANT	State	\$ -	\$ 1,347,649.00		2021
8150	ONGOING & MAJOR MAINT ACCOUNT	State	\$ 11,857,352.00	\$ 360,851.00	X	
Total State Revenue			\$ 97,022,269.00	\$ 11,147,333.00		

**WEST CONTRA COSTA UNIFIED
2019-20 CATEGORICAL REVENUE SOURCES
AS OF 2nd Interim 1/31/2020**

Resource	Grant Description	Type	2nd Interim Revenue	2018-19 Carryover	Ongoing Funding	Year End
Local Grants						
9011	PROJECT READ	Local	\$ -	\$ 41,149.53		2020
9013	CALI READS AFS	Local	\$ 42,000.00	\$ 26,728.00	X	
9111	SPECIAL ACCOUNT #1	Local	\$ 232,058.00	\$ 250,810.00	X	
9112	SPECIAL ACCOUNT #2	Local	\$ 92,636.00	\$ 85,862.00	X	
9116	ABATEMENT ACCOUNT	Local	\$ -	\$ 330,603.00	X	
9121	ENROLLMENT&RETENTION BONUS	Local	\$ -	\$ 13,418.00		2019
9124	SPECIAL OLYMPICS PARTNERSHIP	Local	\$ 3,500.00	\$ 4,424.00		2019
9127	98-99 SITE BLOCK GRANT	Local	\$ 37,500.00	\$ -		2019
9130	SILVER GIVING FOUNDATION	Local	\$ -	\$ 63,500.00		2019
9132	SILICON SCHOOLS FUND	Local	\$ 20,000.00	\$ -		2020
9133	MEDI-CAL ADMIN ACTIVITIES	Local	\$ 1,123,378.00			2020
9135	SCHOOL BASED MEDI-CAL CLINIC	Local	\$ 562,000.00	\$ 131,860.00		2019
9190	PARCEL TAX	Local	\$ 9,777,072.00	\$ -	X	
9200	MRAD	Local	\$ 5,587,004.00	\$ 2,782,393.00	X	
9515	HELLMAN FOUNDATION	Local	\$ 150,000.00	\$ -		2021
9523	INTERNATIONAL EXCHANGE PRGM	Local	\$ 12,480.00	\$ 49,289.00	X	
9531	CHEVRON	Local	\$ 38,852.00	\$ 168,435.00		2020
9550	HEWLETT FOUNDATION,WILL&FLORA	Local	\$ 59,989.00	\$ 11.00		2019
9590	WEST CO. SAFE TRANS - MSR J	Local	\$ 63,625.00	\$ 21,071.00	X	
9594	QUEST FOUNDATION	Local	\$ 62,000.00	\$ -		2020
9595	IRENE SCULLY FAMILY FOUNDATION	Local	\$ 285,000.00	\$ 115,084.00		2020
9599	MISC DONATIONS	Local	\$ 159,630.00	\$ 221,913.00	X	
9607	ALLIANCE FOR HEALTHIER GENERTN	Local	\$ -			
9618	KAISER COMMUNITY BENEFIT PROG	Local	\$ -	\$ 1,923.00		2020
9621	ROSIE THE RVTR NAT'L TRUST	Local	\$ -	\$ 3,117.00		2019
9630	MATH PROFESSIONAL DEVELOPMENT	Local	\$ 2,500.00	\$ 413.00		2020
9631	TEACHER RESIDENCY	Local	\$ -	\$ 380,000.00		2023
9639	EAST BAY CONSORTION	Local	\$ 40,000.00	\$ 122,960.00		2020
9645	RHS-E.FREGGIARO SCHOLARSHP	Local	\$ 100,000.00	\$ -		2020
9660	PORTOLA SCIENCE TRUST	Local	\$ -	\$ 122,117.00		2020
9668	TUPE (COE)	Local	\$ 5,000.00	\$ 13,835.00	X	
9670	SITE SUPPLEMNTL/CONCENTRATION	Local	\$ 8,078,963.00	\$ -	X	
9907	S.H. COWELL FOUNDATION GRANT	Local	\$ 202,000.00	\$ 47,203.00		2019
9908	MICROSOFT GOV SETTLEMENT	Local	\$ -	\$ 3,221.00		2019
9909	CALIF GRANT TCHNG CAREERS	Local	\$ -	\$ 303,534.00		2020
9930	CONTRA COSTA HLTH-TPP PROGRAM	Local	\$ -	\$ 28,135.00		2019
9933	HIGH SCHOOL THEATERS	Local	\$ 265,204.00	\$ -	X	
Total Local Revenue			\$ 27,002,391.00	\$ 5,333,008.53		
Total Restricted Revenue			\$ 142,910,649.00	\$ 23,222,249.53		

Section 2

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 2ND INTERIM REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 4	CAPITAL PROJECT FUNDS Schedule 6	OTHER FUNDS Schedule 8	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
LCFF Sources	287,946,537	-	287,946,537	-	-	-	287,946,537
Federal Revenues	-	24,015,115	24,015,115	14,211,040	-	2,972,978	41,199,133
Other State Revenues	9,610,122	28,272,068	37,882,190	7,637,428	-	296,296	45,815,914
Other Local Revenues	2,522,206	17,483,441	20,005,647	2,387,587	4,793,075	103,526,628	130,712,937
Total Revenues	300,078,865	69,770,624	369,849,489	24,236,055	4,793,075	106,795,902	505,674,521
EXPENDITURES							
Certificated Salaries	116,218,517	41,464,691	157,683,208	2,971,031	-	-	160,654,239
Classified Salaries	34,393,529	28,942,707	63,336,236	8,078,749	895,795	134,170	72,444,950
Employee Benefits	66,811,206	32,721,202	99,532,408	5,919,625	448,678	70,020	105,970,731
Book and Supplies	4,000,404	10,022,565	14,022,969	5,395,516	1,044,250	1,830	20,464,565
Services and Other Operating Expenditures	29,754,485	36,870,123	66,624,608	924,890	4,673,451	18,643,428	90,866,377
Capital Outlay	41,733	2,644,274	2,686,007	108,302	82,767,709	-	85,562,018
Other Outgo	1,669,968	1,889,593	3,559,561	-	-	76,838,282	80,397,843
Direct/Indirect Support Costs	(2,855,403)	1,671,972	(1,183,431)	1,183,431	-	-	-
Total Expenditures	250,034,439	156,227,127	406,261,566	24,581,544	89,829,883	95,687,730	616,360,723
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	50,044,426	(86,456,503)	(36,412,077)	(345,489)	(85,036,808)	11,108,172	(110,686,202)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	19,800,000	-	19,800,000	-	2	-	19,800,002
Interfund Transfers Out	-	-	-	(19,800,000)	(2)	-	(19,800,002)
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(78,518,771)	78,518,771	-	-	-	-	-
Total Other Financing Sources and Uses	(58,718,771)	78,518,771	19,800,000	(19,800,000)	-	-	-
NET CHANGE IN FUND BALANCE	(8,674,345)	(7,937,732)	(16,612,077)	(20,145,489)	(85,036,808)	11,108,172	(110,686,202)
BEGINNING FUND BALANCE JULY 1, 2019	3,432,899	16,422,011	19,854,910	36,946,483	106,139,385	169,372,030	332,312,807
Other Restatements	-	-	-	-	-	-	-
Audit Adjustment	5,492,557	-	5,492,557	-	-	-	5,492,557
ADJUSTED BEGINNING FUND BALANCE	8,925,455	16,422,011	25,347,466	36,946,483	106,139,385	169,372,030	337,805,364
ENDING FUND BALANCE JUNE 30, 2020	\$ 251,110	\$ 8,484,279	\$ 8,735,389	\$ 16,800,994	\$ 21,102,577	\$ 178,458,818	\$ 227,119,162

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 2ND INTERIM REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	-
Federal Revenues	307,535	200,000	13,703,505	-	-	14,211,040
Other State Revenues	2,632,774	4,075,654	929,000	-	-	7,637,428
Other Local Revenues	418,093	9,261	1,580,000	-	380,233	2,387,587
Total Revenues	3,358,402	4,284,915	16,212,505	-	380,233	24,236,055
EXPENDITURES						
Certificated Salaries	1,661,113	1,309,918	-	-	-	2,971,031
Classified Salaries	738,800	1,193,226	6,146,723	-	-	8,078,749
Employee Benefits	754,160	1,228,752	3,936,713	-	-	5,919,625
Book and Supplies	348,124	302,877	4,744,515	-	-	5,395,516
Services and Other Operating Expenditures	329,563	70,625	524,702	-	-	924,890
Capital Outlay	50,577	-	57,725	-	-	108,302
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	163,868	233,533	786,030	-	-	1,183,431
Total Expenditures	4,046,205	4,338,931	16,196,408	-	-	24,581,544
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(687,803)	(54,016)	16,097	-	380,233	(345,489)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	(19,800,000)	(19,800,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	(19,800,000)	(19,800,000)
NET CHANGE IN FUND BALANCE	(687,803)	(54,016)	16,097	-	(19,419,767)	(20,145,489)
BEGINNING FUND BALANCE JULY 1, 2019	1,531,941	54,228	1,322,471	-	34,037,843	36,946,483
Other Restatements	-	-	-	-	-	-
Audit Adjustment	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	1,531,941	54,228	1,322,471	-	34,037,843	36,946,483
ENDING FUND BALANCE JUNE 30, 2020	\$ 844,138	\$ 212	\$ 1,338,568	\$ -	\$ 14,618,076	\$ 16,800,994

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 2ND INTERIM REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 6

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	1,213,900	1,219,302	2	2,359,871	4,793,075
Total Revenues	<u>1,213,900</u>	<u>1,219,302</u>	<u>2</u>	<u>2,359,871</u>	<u>4,793,075</u>
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	895,795	-	-	-	895,795
Employee Benefits	448,678	-	-	-	448,678
Book and Supplies	751,954	122,095	-	170,201	1,044,250
Services and Other Operating Expenditures	3,564,983	316,819	-	791,649	4,673,451
Capital Outlay	77,501,871	3,692,997	-	1,572,841	82,767,709
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	<u>83,163,281</u>	<u>4,131,911</u>	<u>-</u>	<u>2,534,691</u>	<u>89,829,883</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS					
	<u>(81,949,381)</u>	<u>(2,912,609)</u>	<u>2</u>	<u>(174,820)</u>	<u>(85,036,808)</u>
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	2	-	-	-	2
Interfund Transfers Out	-	-	(2)	-	(2)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses:	<u>2</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(81,949,379)</u>	<u>(2,912,609)</u>	<u>-</u>	<u>(174,820)</u>	<u>(85,036,808)</u>
BEGINNING FUND BALANCE JULY 1, 2019	84,016,219	12,416,498	-	9,706,668	106,139,385
Other Restatements	-	-	-	-	-
Audit Adjustment	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	<u>84,016,219</u>	<u>12,416,498</u>	<u>-</u>	<u>9,706,668</u>	<u>106,139,385</u>
ENDING FUND BALANCE JUNE 30, 2020	<u>\$ 2,066,840</u>	<u>\$ 9,503,889</u>	<u>\$ -</u>	<u>\$ 9,531,848</u>	<u>\$ 21,102,577</u>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 2ND INTERIM REPORT - OTHER FUNDS**

Schedule 8

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	-
Federal Revenues	2,972,978	-	-	-	-	2,972,978
Other State Revenues	296,296	-	-	-	-	296,296
Other Local Revenues	82,370,397	10,372	-	2,465,141	18,680,718	103,526,628
Total Revenues	85,639,671	10,372	-	2,465,141	18,680,718	106,795,902
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	134,170	-	134,170
Employee Benefits	-	-	-	70,020	-	70,020
Book and Supplies	-	-	-	1,830	-	1,830
Services and Other Operating Expenditures	-	-	-	3,038,442	15,604,986	18,643,428
Capital Outlay	-	-	-	-	-	-
Other Outgo	76,838,282	-	-	-	-	76,838,282
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	76,838,282	-	-	3,244,462	15,604,986	95,687,730
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	8,801,389	10,372	-	(779,321)	3,075,732	11,108,172
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	8,801,389	10,372	-	(779,321)	3,075,732	11,108,172
BEGINNING FUND BALANCE JULY 1, 2019	135,314,010	940,002	-	940,460	32,177,558	169,372,030
Other Restatements	-	-	-	-	-	-
Audit Adjustment	(1,954,075)	-	-	-	(67,309)	(2,021,384)
ADJUSTED BEGINNING FUND BALANCE	133,359,935	940,002	-	940,460	32,110,249	167,350,646
ENDING FUND BALANCE JUNE 30, 2020	\$ 142,161,324	\$ 950,374	\$ -	\$ 161,139	\$ 35,185,981	\$ 178,458,818

Section 3

SECOND INTERIM REPORT STATE 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
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	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) LCOFF Sources		8010-8099	289,677,155.00	287,946,537.00	199,614,571.26	287,946,537.00	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	5,115,657.00	9,610,122.00	4,891,772.62	9,610,122.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,516,406.00	2,522,206.00	1,973,603.44	2,522,206.00	0.00	0.0%
5) TOTAL, REVENUES			297,309,218.00	300,078,865.00	206,479,947.32	300,078,865.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	110,580,690.00	116,218,517.00	61,358,373.74	116,218,517.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,327,073.00	34,393,529.00	18,186,114.93	34,393,529.00	0.00	0.0%
3) Employee Benefits		3000-3999	61,864,574.00	66,811,206.00	37,002,126.74	66,811,206.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,068,608.00	4,000,404.00	1,586,754.54	4,000,404.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,884,983.00	29,754,485.00	13,402,229.35	29,754,485.00	0.00	0.0%
6) Capital Outlay		6000-6999	260,021.00	41,733.00	20,563.69	41,733.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,669,968.00	1,669,968.00	1,276,152.75	1,669,968.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,425,879.00)	(2,855,403.00)	(1,070,880.10)	(2,855,403.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			228,230,038.00	250,034,439.00	131,761,435.64	250,034,439.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			69,079,180.00	50,044,426.00	74,718,511.68	50,044,426.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	19,800,000.00	19,800,000.00	19,800,000.00	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	(69,079,144.00)	(78,518,771.00)	(7,399,988.86)	(78,518,771.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,079,144.00)	(58,718,771.00)	12,400,011.14	(58,718,771.00)		

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)			36.00	(8,674,345.00)	87,118,522.82	(8,674,345.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,044,632.58	3,432,898.59		3,432,898.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	5,492,556.50		5,492,556.50	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,044,632.58	8,925,455.09		8,925,455.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,044,632.58	8,925,455.09		8,925,455.09		
2) Ending Balance, June 30 (E + F1e)			4,044,668.58	251,110.09		251,110.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	70,000.00		70,000.00		
Stores		9712	0.00	230,000.00		230,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			4,044,668.58	(48,889.91)		(48,889.91)		

Description	Resource Codes	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	166,419,408.00	149,961,133.00	88,890,104.70	149,961,133.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	41,085,344.00	45,912,146.00	22,298,085.00	45,912,146.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	599,449.00	592,328.00	295,017.21	592,328.00	0.00	0.0%
Timber Yield Tax		8022	27.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,744.00	3,885.00	3,884.99	3,885.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	69,710,802.00	74,653,326.00	104,522,618.45	74,653,326.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,658,784.00	2,688,789.00	2,571,696.95	2,688,789.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,711,649.00	3,888,463.00	2,731,586.20	3,888,463.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,925,664.00	13,241,491.00	13,241,491.00	13,241,491.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,475,755.00	14,888,929.00	(25,957,188.68)	14,888,929.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			305,590,626.00	305,830,490.00	208,597,295.82	305,830,490.00	0.00	0.0%
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	(15,913,471.00)	(17,883,953.00)	(8,982,724.56)	(17,883,953.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			289,677,155.00	287,946,537.00	199,614,571.26	287,946,537.00	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	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	1,057,000.00	1,076,114.00	1,076,114.00	1,076,114.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,058,657.00	4,083,085.00	1,581,476.62	4,083,085.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	4,450,923.00	2,234,182.00	4,450,923.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,115,657.00	9,610,122.00	4,891,772.62	9,610,122.00	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 (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	716,406.00	716,406.00	574,478.36	716,406.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	195,749.79	600,000.00	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	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%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,200,000.00	1,205,800.00	1,203,375.29	1,205,800.00	0.00	0.0%
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			2,516,406.00	2,522,206.00	1,973,603.44	2,522,206.00	0.00	0.0%
TOTAL, REVENUES			297,309,218.00	300,078,865.00	206,479,947.32	300,078,865.00	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 (E/B) (F)
Certificated Teachers' Salaries		1100	90,557,495.00	95,461,194.00	50,019,143.01	95,461,194.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,462,978.00	4,817,543.00	2,681,144.60	4,817,543.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,922,819.00	13,340,216.00	7,344,497.59	13,340,216.00	0.00	0.0%
Other Certificated Salaries		1900	2,637,398.00	2,599,564.00	1,313,588.54	2,599,564.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			110,580,690.00	116,218,517.00	61,358,373.74	116,218,517.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,812,584.00	2,401,493.00	392,403.31	2,401,493.00	0.00	0.0%
Classified Support Salaries		2200	12,583,074.00	12,887,024.00	6,975,837.90	12,887,024.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,761,885.00	3,496,730.00	1,965,640.44	3,496,730.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,635,402.00	12,765,345.00	7,058,354.23	12,765,345.00	0.00	0.0%
Other Classified Salaries		2900	2,534,128.00	2,842,937.00	1,793,879.05	2,842,937.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,327,073.00	34,393,529.00	18,186,114.93	34,393,529.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,166,548.00	19,140,936.00	10,190,008.23	19,140,936.00	0.00	0.0%
PERS		3201-3202	6,628,098.00	7,082,688.00	3,310,511.96	7,082,688.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,904,776.00	4,158,243.00	2,189,912.39	4,158,243.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,964,560.00	19,917,357.00	11,372,320.91	19,917,357.00	0.00	0.0%
Unemployment Insurance		3501-3502	73,627.00	75,173.00	38,668.40	75,173.00	0.00	0.0%
Workers' Compensation		3601-3602	4,492,415.00	5,056,935.00	2,517,388.38	5,056,935.00	0.00	0.0%
OPEB, Allocated		3701-3702	12,172,756.00	10,840,991.00	7,102,339.98	10,840,991.00	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	461,794.00	538,883.00	280,976.49	538,883.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,864,574.00	66,811,206.00	37,002,126.74	66,811,206.00	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	235,168.00	195,668.00	126,958.32	195,668.00	0.00	0.0%
Materials and Supplies		4300	3,171,192.00	3,201,525.00	1,319,774.70	3,201,525.00	0.00	0.0%
Noncapitalized Equipment		4400	662,248.00	603,211.00	140,021.52	603,211.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,068,608.00	4,000,404.00	1,586,754.54	4,000,404.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,175,188.00	2,541,958.00	1,076,219.67	2,541,958.00	0.00	0.0%
Travel and Conferences		5200	455,045.00	371,452.00	82,175.07	371,452.00	0.00	0.0%
Dues and Memberships		5300	85,295.00	76,867.00	63,209.00	76,867.00	0.00	0.0%
Insurance		5400-5450	2,400,000.00	2,350,000.00	2,315,071.62	2,350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,627,000.00	6,511,847.00	3,704,379.23	6,511,847.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,020,121.00	1,285,117.00	470,579.23	1,285,117.00	0.00	0.0%
Transfers of Direct Costs		5710	(3,600,000.00)	(3,600,000.00)	(3,600,000.00)	(3,600,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53,000.00	65,100.00	12,508.28	65,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,103,910.00	18,614,622.00	8,672,224.82	18,614,622.00	0.00	0.0%
Communications		5900	1,565,424.00	1,537,522.00	605,862.43	1,537,522.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,884,983.00	29,754,485.00	13,402,229.35	29,754,485.00	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 (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	260,021.00	41,733.00	20,563.69	41,733.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			260,021.00	41,733.00	20,563.69	41,733.00	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	65,000.00	65,000.00	0.00	65,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	589,968.00	589,968.00	490,280.20	589,968.00	0.00	0.0%
Other Debt Service - Principal		7439	1,015,000.00	1,015,000.00	785,872.55	1,015,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,669,968.00	1,669,968.00	1,276,152.75	1,669,968.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,267,785.00)	(1,671,972.00)	(613,127.62)	(1,671,972.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,158,094.00)	(1,183,431.00)	(457,752.48)	(1,183,431.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,425,879.00)	(2,855,403.00)	(1,070,880.10)	(2,855,403.00)	0.00	0.0%
TOTAL, EXPENDITURES			228,230,038.00	250,034,439.00	131,761,435.64	250,034,439.00	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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	19,800,000.00	19,800,000.00	19,800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	19,800,000.00	19,800,000.00	19,800,000.00	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	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	(69,079,144.00)	(78,518,771.00)	(7,399,988.86)	(78,518,771.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(69,079,144.00)	(78,518,771.00)	(7,399,988.86)	(78,518,771.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(69,079,144.00)	(58,718,771.00)	12,400,011.14	(58,718,771.00)	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 (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	20,880,532.00	24,015,115.00	8,537,408.26	24,015,115.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,517,400.00	28,272,068.00	16,544,097.50	28,272,068.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,082,902.00	17,483,441.00	16,998,730.76	17,483,441.00	0.00	0.0%
5) TOTAL, REVENUES			63,480,834.00	69,770,624.00	42,080,236.52	69,770,624.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,689,483.00	41,464,691.00	21,079,080.59	41,464,691.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,911,901.00	28,942,707.00	14,971,582.80	28,942,707.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,237,800.00	32,721,202.00	16,187,417.12	32,721,202.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,541,994.00	10,022,565.00	2,454,594.80	10,022,565.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,666,973.00	36,870,123.00	13,134,051.39	36,870,123.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,293,212.00	2,644,274.00	1,334,424.49	2,644,274.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,889,593.00	1,889,593.00	1,312,039.17	1,889,593.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,267,785.00	1,671,972.00	613,127.62	1,671,972.00	0.00	0.0%
9) TOTAL, EXPENDITURES			132,498,741.00	156,227,127.00	71,086,317.98	156,227,127.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,017,907.00)	(86,456,503.00)	(29,006,081.46)	(86,456,503.00)		
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	69,079,144.00	78,518,771.00	7,399,988.86	78,518,771.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,079,144.00	78,518,771.00	7,399,988.86	78,518,771.00		

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)			61,237.00	(7,937,732.00)	(21,606,092.60)	(7,937,732.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,809,562.91	16,422,010.68		16,422,010.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,809,562.91	16,422,010.68		16,422,010.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,809,562.91	16,422,010.68		16,422,010.68		
2) Ending Balance, June 30 (E + F1e)			15,870,799.91	8,484,278.68		8,484,278.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	17,093,101.91	8,484,278.77		8,484,278.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,222,302.00)	(0.09)		(0.09)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	6,546,784.00	6,399,727.00	0.00	6,399,727.00	0.00	0.0%
Special Education Discretionary Grants		8182	748,379.00	752,007.00	0.00	752,007.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	42,000.00	0.00	42,000.00	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	7,103,454.00	9,262,771.00	5,216,032.85	9,262,771.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	944,073.00	1,050,330.00	1,050,257.02	1,050,330.00	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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	161,243.00	391,617.00	85,522.85	391,617.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	961,478.00	1,732,829.00	731,568.97	1,732,829.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	3,098,305.00	3,399,031.00	980,750.31	3,399,031.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	220,658.00	261,847.00	5,118.14	261,847.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,096,158.00	722,956.00	468,158.12	722,956.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,880,532.00	24,015,115.00	8,537,408.26	24,015,115.00	0.00	0.0%
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	17,523,133.00	16,073,528.00	9,835,862.85	16,073,528.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,424,561.00	1,441,089.00	198,090.32	1,441,089.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,887,307.00	4,304,170.00	2,820,323.29	4,304,170.00	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	653,498.00	895,605.00	889,025.89	895,605.00	0.00	0.0%
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	3,028,901.00	5,557,676.00	2,800,795.15	5,557,676.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,517,400.00	28,272,068.00	16,544,097.50	28,272,068.00	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 (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	9,802,229.00	9,777,072.00	9,777,072.22	9,777,072.00	0.00	0.0%
Other		8622	5,640,048.00	5,587,004.00	5,587,003.44	5,587,004.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	53,923.00	53,923.00	53,923.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	12,480.00	12,480.00	12,480.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	640,625.00	2,052,962.00	1,568,252.10	2,052,962.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,082,902.00	17,483,441.00	16,998,730.76	17,483,441.00	0.00	0.0%
TOTAL, REVENUES			63,480,834.00	69,770,624.00	42,080,236.52	69,770,624.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,532,307.00	28,240,837.00	14,110,656.70	28,240,837.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,377,211.00	5,993,963.00	3,233,893.78	5,993,963.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,649,767.00	2,837,896.00	1,492,232.97	2,837,896.00	0.00	0.0%
Other Certificated Salaries		1900	3,130,198.00	4,391,995.00	2,242,297.14	4,391,995.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			36,689,483.00	41,464,691.00	21,079,080.59	41,464,691.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,673,203.00	15,165,899.00	8,157,013.13	15,165,899.00	0.00	0.0%
Classified Support Salaries		2200	6,449,461.00	8,140,804.00	3,896,742.63	8,140,804.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	689,657.00	776,254.00	399,051.05	776,254.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,399,392.00	2,704,526.00	1,487,853.42	2,704,526.00	0.00	0.0%
Other Classified Salaries		2900	1,700,188.00	2,155,224.00	1,030,922.57	2,155,224.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,911,901.00	28,942,707.00	14,971,582.80	28,942,707.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,046,987.00	6,275,506.00	3,095,349.09	6,275,506.00	0.00	0.0%
PERS		3201-3202	4,633,963.00	5,376,171.00	2,719,092.64	5,376,171.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,132,731.00	2,680,928.00	1,393,840.14	2,680,928.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,525,279.00	9,907,441.00	4,771,857.87	9,907,441.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,028.00	34,556.00	17,632.74	34,556.00	0.00	0.0%
Workers' Compensation		3601-3602	1,827,082.00	2,163,836.00	1,141,057.52	2,163,836.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,829,454.00	5,983,876.00	2,899,109.08	5,983,876.00	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	213,276.00	298,888.00	149,478.04	298,888.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,237,800.00	32,721,202.00	16,187,417.12	32,721,202.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,424,561.00	1,426,602.00	1,005,879.47	1,426,602.00	0.00	0.0%
Books and Other Reference Materials		4200	42,939.00	303,837.00	(18,285.92)	303,837.00	0.00	0.0%
Materials and Supplies		4300	3,830,264.00	7,715,491.00	1,351,515.08	7,715,491.00	0.00	0.0%
Noncapitalized Equipment		4400	244,230.00	576,635.00	115,486.17	576,635.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,541,994.00	10,022,565.00	2,454,594.80	10,022,565.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,671,918.00	5,028,415.00	886,528.03	5,028,415.00	0.00	0.0%
Travel and Conferences		5200	687,876.00	1,041,824.00	303,457.18	1,041,824.00	0.00	0.0%
Dues and Memberships		5300	75,484.78	124,993.00	85,596.25	124,993.00	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	4,659,148.00	4,951,316.00	1,483,236.41	4,951,316.00	0.00	0.0%
Transfers of Direct Costs		5710	3,600,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,006.00	29,289.00	13,694.32	29,289.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,959,490.22	22,081,643.00	6,760,740.47	22,081,643.00	0.00	0.0%
Communications		5900	6,050.00	12,643.00	798.73	12,643.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,666,973.00	36,870,123.00	13,134,051.39	36,870,123.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,219,012.00	1,438,000.00	499,247.06	1,438,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	918,759.00	705,466.30	918,759.00	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	74,200.00	287,515.00	129,711.13	287,515.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,293,212.00	2,644,274.00	1,334,424.49	2,644,274.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,889,593.00	1,889,593.00	1,312,039.17	1,889,593.00	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)			1,889,593.00	1,889,593.00	1,312,039.17	1,889,593.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,267,785.00	1,671,972.00	613,127.62	1,671,972.00	0.00	0.0%
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			1,267,785.00	1,671,972.00	613,127.62	1,671,972.00	0.00	0.0%
TOTAL, EXPENDITURES			132,498,741.00	156,227,127.00	71,086,317.98	156,227,127.00	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 (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	69,079,144.00	78,518,771.00	7,399,988.86	78,518,771.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			69,079,144.00	78,518,771.00	7,399,988.86	78,518,771.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			69,079,144.00	78,518,771.00	7,399,988.86	78,518,771.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	289,677,155.00	287,946,537.00	199,614,571.26	287,946,537.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,880,532.00	24,015,115.00	8,537,408.26	24,015,115.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,633,057.00	37,882,190.00	21,435,870.12	37,882,190.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,599,308.00	20,005,647.00	18,972,334.20	20,005,647.00	0.00	0.0%
5) TOTAL, REVENUES			360,790,052.00	369,849,489.00	248,560,183.84	369,849,489.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	147,270,173.00	157,683,208.00	82,437,454.33	157,683,208.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,238,974.00	63,336,236.00	33,157,697.73	63,336,236.00	0.00	0.0%
3) Employee Benefits		3000-3999	88,102,374.00	99,532,408.00	53,189,543.86	99,532,408.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,610,602.00	14,022,969.00	4,041,349.34	14,022,969.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,551,956.00	66,624,608.00	26,536,280.74	66,624,608.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,553,233.00	2,686,007.00	1,354,988.18	2,686,007.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,559,561.00	3,559,561.00	2,588,191.92	3,559,561.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,158,094.00)	(1,183,431.00)	(457,752.48)	(1,183,431.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			360,728,779.00	406,261,566.00	202,847,753.62	406,261,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,273.00	(36,412,077.00)	45,712,430.22	(36,412,077.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	19,800,000.00	19,800,000.00	19,800,000.00	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			0.00	19,800,000.00	19,800,000.00	19,800,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,273.00	(16,612,077.00)	65,512,430.22	(16,612,077.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,854,195.49	19,854,909.27		19,854,909.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	5,492,556.50		5,492,556.50	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,854,195.49	25,347,465.77		25,347,465.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,854,195.49	25,347,465.77		25,347,465.77		
2) Ending Balance, June 30 (E + F1e)			19,915,468.49	8,735,388.77		8,735,388.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	70,000.00		70,000.00		
Stores		9712	0.00	230,000.00		230,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			17,093,101.91	8,484,278.77		8,484,278.77		
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			2,822,366.58	(48,890.00)		(48,890.00)		

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	166,419,408.00	149,961,133.00	88,890,104.70	149,961,133.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	41,085,344.00	45,912,146.00	22,298,085.00	45,912,146.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	599,449.00	592,328.00	295,017.21	592,328.00	0.00	0.0%
Timber Yield Tax		8022	27.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,744.00	3,885.00	3,884.99	3,885.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	69,710,802.00	74,653,326.00	104,522,618.45	74,653,326.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,658,784.00	2,688,789.00	2,571,696.95	2,688,789.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,711,649.00	3,888,463.00	2,731,586.20	3,888,463.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,925,664.00	13,241,491.00	13,241,491.00	13,241,491.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,475,755.00	14,888,929.00	(25,957,188.68)	14,888,929.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			305,590,626.00	305,830,490.00	208,597,295.82	305,830,490.00	0.00	0.0%
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	(15,913,471.00)	(17,883,953.00)	(8,982,724.56)	(17,883,953.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			289,677,155.00	287,946,537.00	199,614,571.26	287,946,537.00	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	6,546,784.00	6,399,727.00	0.00	6,399,727.00	0.00	0.0%
Special Education Discretionary Grants		8182	748,379.00	752,007.00	0.00	752,007.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	42,000.00	0.00	42,000.00	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	7,103,454.00	9,262,771.00	5,216,032.85	9,262,771.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	944,073.00	1,050,330.00	1,050,257.02	1,050,330.00	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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	161,243.00	391,617.00	85,522.85	391,617.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	961,478.00	1,732,829.00	731,568.97	1,732,829.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,098,305.00	3,399,031.00	980,750.31	3,399,031.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	220,658.00	261,847.00	5,118.14	261,847.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,096,158.00	722,956.00	468,158.12	722,956.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,880,532.00	24,015,115.00	8,537,408.26	24,015,115.00	0.00	0.0%
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	17,523,133.00	16,073,528.00	9,835,862.85	16,073,528.00	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	1,057,000.00	1,076,114.00	1,076,114.00	1,076,114.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	5,483,218.00	5,524,174.00	1,779,566.94	5,524,174.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,887,307.00	4,304,170.00	2,820,323.29	4,304,170.00	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	653,498.00	895,605.00	889,025.89	895,605.00	0.00	0.0%
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	3,028,901.00	10,008,599.00	5,034,977.15	10,008,599.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,633,057.00	37,882,190.00	21,435,870.12	37,882,190.00	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 (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	9,802,229.00	9,777,072.00	9,777,072.22	9,777,072.00	0.00	0.0%
Other		8622	5,640,048.00	5,587,004.00	5,587,003.44	5,587,004.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	716,406.00	770,329.00	628,401.36	770,329.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	195,749.79	600,000.00	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	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	12,480.00	12,480.00	12,480.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,840,625.00	3,258,762.00	2,771,627.39	3,258,762.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,599,308.00	20,005,647.00	18,972,334.20	20,005,647.00	0.00	0.0%
TOTAL, REVENUES			360,790,052.00	369,849,489.00	248,560,183.84	369,849,489.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	116,089,802.00	123,702,031.00	64,129,799.71	123,702,031.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,840,189.00	10,811,506.00	5,915,038.38	10,811,506.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,572,586.00	16,178,112.00	8,836,730.56	16,178,112.00	0.00	0.0%
Other Certificated Salaries		1900	5,767,596.00	6,991,559.00	3,555,885.68	6,991,559.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			147,270,173.00	157,683,208.00	82,437,454.33	157,683,208.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,485,787.00	17,567,392.00	8,549,416.44	17,567,392.00	0.00	0.0%
Classified Support Salaries		2200	19,032,535.00	21,027,828.00	10,872,580.53	21,027,828.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,451,542.00	4,272,984.00	2,364,691.49	4,272,984.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,034,794.00	15,469,871.00	8,546,207.65	15,469,871.00	0.00	0.0%
Other Classified Salaries		2900	4,234,316.00	4,998,161.00	2,824,801.62	4,998,161.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,238,974.00	63,336,236.00	33,157,697.73	63,336,236.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,213,535.00	25,416,442.00	13,285,357.32	25,416,442.00	0.00	0.0%
PERS		3201-3202	11,262,061.00	12,458,859.00	6,029,604.60	12,458,859.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,037,507.00	6,839,171.00	3,583,752.53	6,839,171.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,489,839.00	29,824,798.00	16,144,178.78	29,824,798.00	0.00	0.0%
Unemployment Insurance		3501-3502	102,655.00	109,729.00	56,301.14	109,729.00	0.00	0.0%
Workers' Compensation		3601-3602	6,319,497.00	7,220,771.00	3,658,445.90	7,220,771.00	0.00	0.0%
OPEB, Allocated		3701-3702	17,002,210.00	16,824,867.00	10,001,449.06	16,824,867.00	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	675,070.00	837,771.00	430,454.53	837,771.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			88,102,374.00	99,532,408.00	53,189,543.86	99,532,408.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,424,561.00	1,426,602.00	1,005,879.47	1,426,602.00	0.00	0.0%
Books and Other Reference Materials		4200	278,107.00	499,505.00	108,672.40	499,505.00	0.00	0.0%
Materials and Supplies		4300	7,001,456.00	10,917,016.00	2,671,289.78	10,917,016.00	0.00	0.0%
Noncapitalized Equipment		4400	906,478.00	1,179,846.00	255,507.69	1,179,846.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,610,602.00	14,022,969.00	4,041,349.34	14,022,969.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,847,106.00	7,570,373.00	1,962,747.70	7,570,373.00	0.00	0.0%
Travel and Conferences		5200	1,142,921.00	1,413,276.00	385,632.25	1,413,276.00	0.00	0.0%
Dues and Memberships		5300	160,779.78	201,860.00	148,805.25	201,860.00	0.00	0.0%
Insurance		5400-5450	2,400,000.00	2,350,000.00	2,315,071.62	2,350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,627,000.00	6,511,847.00	3,704,379.23	6,511,847.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,679,269.00	6,236,433.00	1,953,815.64	6,236,433.00	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	60,006.00	94,389.00	26,202.60	94,389.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,063,400.22	40,696,265.00	15,432,965.29	40,696,265.00	0.00	0.0%
Communications		5900	1,571,474.00	1,550,165.00	606,661.16	1,550,165.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,551,956.00	66,624,608.00	26,536,280.74	66,624,608.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,219,012.00	1,438,000.00	499,247.06	1,438,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	918,759.00	705,466.30	918,759.00	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	334,221.00	329,248.00	150,274.82	329,248.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,553,233.00	2,686,007.00	1,354,988.18	2,686,007.00	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	65,000.00	65,000.00	0.00	65,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,889,593.00	1,889,593.00	1,312,039.17	1,889,593.00	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	589,968.00	589,968.00	490,280.20	589,968.00	0.00	0.0%
Other Debt Service - Principal		7439	1,015,000.00	1,015,000.00	785,872.55	1,015,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,559,561.00	3,559,561.00	2,588,191.92	3,559,561.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,158,094.00)	(1,183,431.00)	(457,752.48)	(1,183,431.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,158,094.00)	(1,183,431.00)	(457,752.48)	(1,183,431.00)	0.00	0.0%
TOTAL, EXPENDITURES			360,728,779.00	406,261,566.00	202,847,753.62	406,261,566.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	19,800,000.00	19,800,000.00	19,800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	19,800,000.00	19,800,000.00	19,800,000.00	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	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)			0.00	19,800,000.00	19,800,000.00	19,800,000.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
5640	Medi-Cal Billing Option	1,022,640.19
6230	California Clean Energy Jobs Act	0.80
6300	Lottery: Instructional Materials	3,712,593.62
6382	California Career Pathways Trust (16-17)	3.00
6512	Special Ed: Mental Health Services	1,186,565.00
7085	Learning Communities for School Success P	0.89
7220	Partnership Academies Program	0.06
8150	Ongoing & Major Maintenance Account (RM,	1,731,766.31
9010	Other Restricted Local	830,708.90
Total, Restricted Balance		<u>8,484,278.77</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	239,418.00	307,535.00	6,972.35	307,535.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,863,910.00	2,632,774.00	1,319,872.00	2,632,774.00	0.00	0.0%
4) Other Local Revenue		8600-8799	447,300.00	418,093.00	158,201.15	418,093.00	0.00	0.0%
5) TOTAL, REVENUES			3,550,628.00	3,358,402.00	1,485,045.50	3,358,402.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,698,477.00	1,661,113.00	673,090.67	1,661,113.00	0.00	0.0%
2) Classified Salaries		2000-2999	518,905.00	738,800.00	416,999.06	738,800.00	0.00	0.0%
3) Employee Benefits		3000-3999	767,484.00	754,160.00	361,622.05	754,160.00	0.00	0.0%
4) Books and Supplies		4000-4999	119,113.00	348,124.00	94,247.35	348,124.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	529,693.00	329,563.00	199,268.38	329,563.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	50,577.00	50,576.53	50,577.00	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	166,927.00	163,868.00	78,033.00	163,868.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,800,599.00	4,046,205.00	1,873,837.04	4,046,205.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(249,971.00)	(687,803.00)	(388,791.54)	(687,803.00)		
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)			(249,971.00)	(687,803.00)	(388,791.54)	(687,803.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,532,655.10	1,531,940.95		1,531,940.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,655.10	1,531,940.95		1,531,940.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,655.10	1,531,940.95		1,531,940.95		
2) Ending Balance, June 30 (E + F1e)			1,282,684.10	844,137.95		844,137.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	785,474.63	35,799.16		35,799.16		
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	808,339.32		808,339.32		
Unassigned/Unappropriated	0000	9780		808,339.32				
Unassigned/Unappropriated	0000	9780				808,339.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	497,209.47	(0.53)		(0.53)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	239,418.00	307,535.00	6,972.35	307,535.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			239,418.00	307,535.00	6,972.35	307,535.00	0.00	0.0%
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	2,863,910.00	2,625,807.00	1,312,905.00	2,625,807.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,967.00	6,967.00	6,967.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,863,910.00	2,632,774.00	1,319,872.00	2,632,774.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	9,614.00	9,613.76	9,614.00	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	295,000.00	190,251.00	123,647.70	190,251.00	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	152,300.00	218,228.00	24,939.69	218,228.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			447,300.00	418,093.00	158,201.15	418,093.00	0.00	0.0%
TOTAL, REVENUES			3,550,628.00	3,358,402.00	1,485,045.50	3,358,402.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,466,093.00	1,226,731.00	491,705.99	1,226,731.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	93,068.00	93,068.00	0.00	93,068.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	129,617.00	288,100.00	161,599.74	288,100.00	0.00	0.0%
Other Certificated Salaries		1900	9,699.00	53,214.00	19,784.94	53,214.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,698,477.00	1,661,113.00	673,090.67	1,661,113.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,894.00	29,487.00	12,204.19	29,487.00	0.00	0.0%
Classified Support Salaries		2200	115,830.00	123,701.00	65,699.65	123,701.00	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	390,181.00	494,210.00	273,692.97	494,210.00	0.00	0.0%
Other Classified Salaries		2900	0.00	91,402.00	65,402.25	91,402.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			518,905.00	738,800.00	416,999.06	738,800.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	289,549.00	200,606.00	80,238.53	200,606.00	0.00	0.0%
PERS		3201-3202	108,959.00	114,506.00	61,407.45	114,506.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	63,246.00	79,252.00	40,433.56	79,252.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	141,720.00	171,397.00	92,891.70	171,397.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,114.00	4,280.00	546.72	4,280.00	0.00	0.0%
Workers' Compensation		3601-3602	66,078.00	79,614.00	34,531.41	79,614.00	0.00	0.0%
OPEB, Allocated		3701-3702	88,818.00	94,069.00	47,448.84	94,069.00	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	8,000.00	10,436.00	4,123.84	10,436.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			767,484.00	754,160.00	361,622.05	754,160.00	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	1,350.00	0.00	1,350.00	0.00	0.0%
Materials and Supplies		4300	119,113.00	306,992.00	82,538.20	306,992.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	39,782.00	11,709.15	39,782.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,113.00	348,124.00	94,247.35	348,124.00	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)
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	13,193.00	39,616.00	10,098.14	39,616.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	20,000.00	20,000.00	19,771.45	20,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,000.00	44,000.00	17,750.62	44,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	28,526.00	17,541.92	28,526.00	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	424,500.00	168,221.00	113,222.69	168,221.00	0.00	0.0%
Communications		5900	28,000.00	29,200.00	20,883.56	29,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			529,693.00	329,563.00	199,268.38	329,563.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	45,354.00	45,354.00	45,354.00	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	5,223.00	5,222.53	5,223.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,577.00	50,576.53	50,577.00	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	166,927.00	163,868.00	78,033.00	163,868.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			166,927.00	163,868.00	78,033.00	163,868.00	0.00	0.0%
TOTAL, EXPENDITURES			3,800,599.00	4,046,205.00	1,873,837.04	4,046,205.00		

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
6371	CalWORKs for ROCP or Adult Education	19,916.00
9010	Other Restricted Local	15,883.16
Total, Restricted Balance		<u>35,799.16</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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,497,402.00	4,075,654.00	1,024,080.51	4,075,654.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	9,281.00	2,711.49	9,281.00	0.00	0.0%
5) TOTAL, REVENUES			3,697,402.00	4,284,915.00	1,026,792.00	4,284,915.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,127,658.00	1,309,918.00	644,159.24	1,309,918.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,045,714.00	1,193,226.00	664,093.37	1,193,226.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,042,694.00	1,228,752.00	587,037.47	1,228,752.00	0.00	0.0%
4) Books and Supplies		4000-4999	200,000.00	302,877.00	14,000.85	302,877.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	70,625.00	63,025.28	70,625.00	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	226,187.00	233,533.00	118,489.71	233,533.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,642,253.00	4,338,931.00	2,090,805.92	4,338,931.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,149.00	(54,016.00)	(1,064,013.92)	(54,016.00)		
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)			55,149.00	(54,016.00)	(1,064,013.92)	(54,016.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,227.76	54,227.76		54,227.76	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)			54,227.76	54,227.76		54,227.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,227.76	54,227.76		54,227.76		
2) Ending Balance, June 30 (E + F1e)			109,376.76	211.76		211.76		
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			55,162.45	211.36		211.36		
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	0.40		0.40		
Unassigned/Unappropriated	0000	9780		0.40				
Unassigned/Unappropriated	0000	9780				0.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	54,214.31	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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
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	3,497,402.00	4,012,377.00	971,541.00	4,012,377.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	63,277.00	52,539.51	63,277.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,497,402.00	4,075,654.00	1,024,080.51	4,075,654.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(18,198.47)	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	8,000.00	19,648.33	8,000.00	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	1,261.00	1,261.63	1,261.00	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	9,261.00	2,711.49	9,261.00	0.00	0.0%
TOTAL, REVENUES			3,697,402.00	4,284,915.00	1,026,792.00	4,284,915.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,030,609.00	1,215,440.00	589,053.72	1,215,440.00	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	97,049.00	94,478.00	55,105.52	94,478.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,127,658.00	1,309,918.00	644,159.24	1,309,918.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	849,146.00	928,674.00	484,966.11	928,674.00	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	156,228.00	162,599.00	97,748.33	162,599.00	0.00	0.0%
Other Classified Salaries		2900	40,340.00	101,953.00	81,378.93	101,953.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,045,714.00	1,193,226.00	664,093.37	1,193,226.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	188,317.00	225,252.00	108,285.37	225,252.00	0.00	0.0%
PERS		3201-3202	216,809.00	233,978.00	119,496.00	233,978.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	95,198.00	110,099.00	57,782.32	110,099.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	293,714.00	360,171.00	165,459.38	360,171.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,086.00	1,288.00	637.04	1,288.00	0.00	0.0%
Workers' Compensation		3601-3602	68,920.00	83,801.00	41,161.16	83,801.00	0.00	0.0%
OPEB, Allocated		3701-3702	168,150.00	199,528.00	90,016.20	199,528.00	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	10,500.00	14,635.00	4,200.00	14,635.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,042,694.00	1,228,752.00	587,037.47	1,228,752.00	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	200,000.00	302,877.00	14,000.85	302,877.00	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			200,000.00	302,877.00	14,000.85	302,877.00	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)
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	16,340.00	12,334.13	16,340.00	0.00	0.0%
Dues and Memberships		5300	0.00	1,000.00	600.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	22,500.00	22,499.08	22,500.00	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	7,782.00	7,780.80	7,782.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	22,503.00	19,733.54	22,503.00	0.00	0.0%
Communications		5900	0.00	500.00	77.73	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	70,625.00	63,025.28	70,625.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	226,187.00	233,533.00	118,489.71	233,533.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			226,187.00	233,533.00	118,489.71	233,533.00	0.00	0.0%
TOTAL, EXPENDITURES			3,642,253.00	4,338,931.00	2,090,805.92	4,338,931.00		

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	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>
6130	Child Development: Center-Based Reserve Account	13.45
9010	Other Restricted Local	197.91
Total, Restricted Balance		<u>211.36</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	13,267,000.00	13,703,505.00	5,129,866.58	13,703,505.00	0.00	0.0%
3) Other State Revenue		8300-8599	929,000.00	929,000.00	345,101.95	929,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,510,000.00	1,580,000.00	674,014.87	1,580,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,706,000.00	16,212,505.00	6,148,983.40	16,212,505.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,573,952.00	6,146,723.00	3,407,482.80	6,146,723.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,956,907.00	3,936,713.00	1,672,948.45	3,936,713.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,960,909.00	4,744,515.00	1,103,726.09	4,744,515.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	282,794.00	524,702.00	316,156.03	524,702.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	57,725.00	10,167.49	57,725.00	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	764,980.00	786,030.00	261,229.77	786,030.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,539,542.00	16,196,408.00	6,771,730.43	16,196,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,166,458.00	16,097.00	(622,747.03)	16,097.00		
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)			1,166,458.00	16,097.00	(622,747.03)	16,097.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,322,470.93	1,322,470.93		1,322,470.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,322,470.93	1,322,470.93		1,322,470.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,322,470.93	1,322,470.93		1,322,470.93		
2) Ending Balance, June 30 (E + F1e)			2,488,928.93	1,338,567.93		1,338,567.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,474,340.64	1,338,567.93		1,338,567.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	14,588.29	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	10,712,000.00	10,974,788.00	4,110,861.94	10,974,788.00	0.00	0.0%
Donated Food Commodities		8221	2,555,000.00	2,718,717.00	1,009,004.64	2,718,717.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,267,000.00	13,703,505.00	5,129,866.58	13,703,505.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	929,000.00	929,000.00	345,101.95	929,000.00	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			929,000.00	929,000.00	345,101.95	929,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,500,000.00	1,500,000.00	654,985.20	1,500,000.00	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	(17,865.83)	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	80,000.00	36,895.50	80,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,510,000.00	1,580,000.00	674,014.87	1,580,000.00	0.00	0.0%
TOTAL, REVENUES			15,706,000.00	16,212,505.00	6,148,983.40	16,212,505.00		

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	5,023,610.00	5,596,381.00	3,131,205.76	5,596,381.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	241,849.00	241,849.00	139,629.68	241,849.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	308,493.00	308,493.00	136,847.16	308,493.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,573,952.00	6,146,723.00	3,407,482.60	6,146,723.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	39.00	38.86	39.00	0.00	0.0%
PERS		3201-3202	961,487.00	1,080,591.00	519,294.17	1,080,591.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	398,871.00	476,534.00	254,105.82	476,534.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	874,646.00	1,553,281.00	483,789.02	1,553,281.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,698.00	2,949.00	1,703.74	2,949.00	0.00	0.0%
Workers' Compensation		3601-3602	168,191.00	184,843.00	107,531.33	184,843.00	0.00	0.0%
OPEB, Allocated		3701-3702	513,816.00	621,276.00	283,385.51	621,276.00	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	37,200.00	37,200.00	23,100.00	37,200.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,956,907.00	3,936,713.00	1,872,948.45	3,936,713.00	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	275,500.00	201,407.00	66,337.08	201,407.00	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	28,675.00	4,290.25	28,675.00	0.00	0.0%
Food		4700	4,650,409.00	4,514,433.00	1,033,098.76	4,514,433.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,960,909.00	4,744,515.00	1,103,726.09	4,744,515.00	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)
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	22,500.00	23,071.00	10,946.55	23,071.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	85,000.00	107,799.00	107,798.86	107,799.00	0.00	0.0%
Operations and Housekeeping Services		5500	106,000.00	117,000.00	64,397.96	117,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,000.00	269,245.00	115,746.50	269,245.00	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	(60,006.00)	(102,171.00)	(33,983.40)	(102,171.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,200.00	109,658.00	51,168.00	109,658.00	0.00	0.0%
Communications		5900	100.00	100.00	81.56	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,794.00	524,702.00	316,156.03	524,702.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	57,725.00	10,187.49	57,725.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	57,725.00	10,187.49	57,725.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	764,980.00	786,030.00	261,229.77	786,030.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			764,980.00	786,030.00	261,229.77	786,030.00	0.00	0.0%
TOTAL, EXPENDITURES			14,539,542.00	16,196,408.00	6,771,730.43	16,196,408.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,094.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	28,824.81
5330	Child Nutrition: Summer Food Service Program Operations	1,293,646.12
5370	Child Nutrition: Fresh Fruit and Vegetable Program	3.00
Total, Restricted Balance		<u>1,338,567.93</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	380,233.00	380,233.52	380,233.00	0.00	0.0%
5) TOTAL REVENUES			0.00	380,233.00	380,233.52	380,233.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	380,233.00	380,233.52	380,233.00		
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	19,800,000.00	19,800,000.00	19,800,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(19,419,767.00)	(19,419,766.48)	(19,419,767.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	34,037,843.12	34,037,843.12		34,037,843.12	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)			34,037,843.12	34,037,843.12		34,037,843.12		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,037,843.12	34,037,843.12		34,037,843.12		
2) Ending Balance, June 30 (E + F1e)			34,037,843.12	14,618,076.12		14,618,076.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	14,618,076.12		14,618,076.12		
	0000	9780		2,430,229.12				
	0000	9780		12,187,847.00				
	0000	9780				2,430,229.12		
	0000	9780				12,187,847.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			34,037,843.12	0.00		0.00		
		9790	34,037,843.12	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	380,233.00	380,233.52	380,233.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	380,233.00	380,233.52	380,233.00	0.00	0.0%
TOTAL, REVENUES			0.00	380,233.00	380,233.52	380,233.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	19,800,000.00	19,800,000.00	19,800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	19,800,000.00	19,800,000.00	19,800,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)		

<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	1,250,000.00	1,213,900.00	864,228.87	1,213,900.00	0.00	0.0%
5) TOTAL, REVENUES			1,250,000.00	1,213,900.00	864,228.87	1,213,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,150,611.00	895,795.00	499,320.33	895,795.00	0.00	0.0%
3) Employee Benefits		3000-3999	571,517.00	448,678.00	243,757.35	448,678.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,286.00	751,954.00	529,965.06	751,954.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,638,941.00	3,564,983.00	1,914,968.46	3,564,983.00	0.00	0.0%
6) Capital Outlay		6000-6999	64,156,544.00	77,501,871.00	23,487,948.87	77,501,871.00	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			68,525,899.00	83,163,281.00	26,675,960.07	83,163,281.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,275,899.00)	(81,949,381.00)	(25,811,731.20)	(81,949,381.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,502,885.00	2.00	2.09	2.00	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	130,000,000.00	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			146,502,885.00	2.00	2.09	2.00		

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)			79,226,986.00	(81,949,379.00)	(25,811,729.11)	(81,949,379.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,016,219.48	84,016,219.48		84,016,219.48	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)			84,016,219.48	84,016,219.48		84,016,219.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,016,219.48	84,016,219.48		84,016,219.48		
2) Ending Balance, June 30 (E + F1e)			163,243,205.48	2,066,840.48		2,066,840.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	163,243,205.48	2,066,840.48		2,066,840.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	1,250,000.00	1,213,900.00	864,228.87	1,213,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,250,000.00	1,213,900.00	864,228.87	1,213,900.00	0.00	0.0%
TOTAL, REVENUES			1,250,000.00	1,213,900.00	864,228.87	1,213,900.00		

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	714,796.00	538,711.00	296,903.76	538,711.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	435,815.00	357,084.00	202,416.57	357,084.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,150,611.00	895,795.00	499,320.33	895,795.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	232,954.00	176,126.00	97,461.65	176,126.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	77,342.00	63,884.00	35,272.67	63,884.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	145,145.00	119,306.00	62,678.44	119,306.00	0.00	0.0%
Unemployment Insurance		3501-3502	567.00	448.00	248.66	448.00	0.00	0.0%
Workers' Compensation		3601-3602	35,641.00	28,241.00	15,692.26	28,241.00	0.00	0.0%
OPEB, Allocated		3701-3702	74,048.00	57,433.00	30,513.67	57,433.00	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	5,820.00	3,240.00	1,890.00	3,240.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			571,517.00	448,678.00	243,757.35	448,678.00	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	7,000.00	167,555.00	67,689.60	167,555.00	0.00	0.0%
Noncapitalized Equipment		4400	1,288.00	584,399.00	462,275.46	584,399.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,288.00	751,954.00	529,965.06	751,954.00	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	1,500.00	1,100.00	295.57	1,100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,606.00	928,611.00	857,727.27	928,611.00	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	2,453,835.00	2,635,272.00	1,056,945.62	2,635,272.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,638,941.00	3,564,983.00	1,914,968.46	3,564,983.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,664,177.00	5,424,574.00	647,791.99	5,424,574.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,492,367.00	69,472,349.00	21,147,051.47	69,472,349.00	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	2,804,948.00	1,693,105.41	2,604,948.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,156,544.00	77,501,871.00	23,487,948.87	77,501,871.00	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								
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			68,525,899.00	83,163,281.00	26,675,960.07	83,163,281.00		

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	16,502,885.00	2.00	2.09	2.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,502,885.00	2.00	2.09	2.00	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	130,000,000.00	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			130,000,000.00	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)			146,502,885.00	2.00	2.09	2.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	2,066,840.48
Total, Restricted Balance		<u>2,066,840.48</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	2,922,500.00	1,219,302.00	806,864.35	1,219,302.00	0.00	0.0%
5) TOTAL, REVENUES			2,922,500.00	1,219,302.00	806,864.35	1,219,302.00		
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	122,095.00	17,740.67	122,095.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	445,285.00	316,819.00	13,816.27	316,819.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,400,000.00	3,692,997.00	971,496.94	3,692,997.00	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			1,845,285.00	4,131,911.00	1,003,053.88	4,131,911.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,077,215.00	(2,912,609.00)	(196,189.53)	(2,912,609.00)		
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)			1,077,215.00	(2,912,609.00)	(196,189.53)	(2,912,609.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	12,416,497.84	12,416,497.84		12,416,497.84	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)			12,416,497.84	12,416,497.84		12,416,497.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,416,497.84	12,416,497.84		12,416,497.84		
2) Ending Balance, June 30 (E + F1e)			13,493,712.84	9,503,888.84		9,503,888.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,493,712.84	9,503,888.84		9,503,888.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	122,500.00	219,302.00	135,381.15	219,302.00	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	2,800,000.00	1,000,000.00	671,483.20	1,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,922,500.00	1,219,302.00	806,864.35	1,219,302.00	0.00	0.0%
TOTAL, REVENUES			2,922,500.00	1,219,302.00	806,864.35	1,219,302.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	122,095.00	17,740.67	122,095.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	122,095.00	17,740.67	122,095.00	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	445,285.00	316,819.00	13,816.27	316,819.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			445,285.00	316,819.00	13,816.27	316,819.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	25,537.00	22,755.00	25,537.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,400,000.00	3,624,168.00	905,450.59	3,624,168.00	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	43,292.00	43,291.35	43,292.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,400,000.00	3,692,997.00	971,496.94	3,692,997.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,845,285.00	4,131,911.00	1,003,053.88	4,131,911.00		

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	9,503,888.84
Total, Restricted Balance		<u>9,503,888.84</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	16,502,885.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2.00	2.09	2.00	0.00	0.0%
5) TOTAL, REVENUES			16,502,885.00	2.00	2.09	2.00		
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)			16,502,885.00	2.00	2.09	2.00		
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	16,502,885.00	2.00	2.09	2.00	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			(16,502,885.00)	(2.00)	(2.09)	(2.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	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) 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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	16,502,885.00	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			16,502,885.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	2.00	2.09	2.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2.00	2.09	2.00	0.00	0.0%
TOTAL, REVENUES			16,502,885.00	2.00	2.09	2.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,502,885.00	2.00	2.09	2.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,502,885.00	2.00	2.09	2.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,502,885.00)	(2.00)	(2.09)	(2.00)		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
7710	State School Facilities Projects	0.00
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	2,270,000.00	2,359,871.00	2,061,313.49	2,359,871.00	0.00	0.0%
5) TOTAL REVENUES			2,270,000.00	2,359,871.00	2,061,313.49	2,359,871.00		
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	170,201.00	116,166.33	170,201.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	897,999.00	791,649.00	642,724.10	791,649.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,372,001.00	1,572,841.00	344,471.71	1,572,841.00	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			2,270,000.00	2,534,691.00	1,103,362.14	2,534,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(174,820.00)	957,951.35	(174,820.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(174,820.00)	957,951.35	(174,820.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,706,668.00	9,706,668.00		9,706,668.00	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)			9,706,668.00	9,706,668.00		9,706,668.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,706,668.00	9,706,668.00		9,706,668.00		
2) Ending Balance, June 30 (E + F1e)			9,706,668.00	9,531,848.00		9,531,848.00		
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			9,706,668.00	9,531,848.00		9,531,848.00		
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								
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								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,200,000.00	2,200,000.00	1,963,442.56	2,200,000.00	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	70,000.00	159,871.00	97,870.93	159,871.00	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			2,270,000.00	2,359,871.00	2,061,313.49	2,359,871.00	0.00	0.0%
TOTAL, REVENUES			2,270,000.00	2,359,871.00	2,061,313.49	2,359,871.00		

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	93,121.00	55,913.06	93,121.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	77,080.00	60,253.27	77,080.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	170,201.00	116,166.33	170,201.00	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	682,497.00	628,158.00	628,157.43	628,158.00	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	215,502.00	163,491.00	14,566.67	163,491.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			897,999.00	791,649.00	642,724.10	791,649.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	42,000.00	0.00	42,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,372,001.00	1,490,372.00	320,074.69	1,490,372.00	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	40,469.00	24,397.02	40,469.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,372,001.00	1,572,841.00	344,471.71	1,572,841.00	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			2,270,000.00	2,534,691.00	1,103,362.14	2,534,691.00		

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/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	9,531,848.00
Total, Restricted Balance		<u>9,531,848.00</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	2,972,978.00	2,972,977.72	2,972,978.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	296,296.00	296,290.69	296,296.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	82,370,397.00	82,370,391.34	82,370,397.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	85,639,671.00	85,639,659.75	85,639,671.00		
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	76,838,282.00	76,838,280.42	76,838,282.00	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	76,838,282.00	76,838,280.42	76,838,282.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	8,801,389.00	8,801,379.33	8,801,389.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	8,801,389.00	8,801,379.33	8,801,389.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,314,010.07	135,314,010.07		135,314,010.07	0.00	0.0%
b) Audit Adjustments		9793	54,406,110.00	(1,954,075.00)		(1,954,075.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,720,120.07	133,359,935.07		133,359,935.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,720,120.07	133,359,935.07		133,359,935.07		
2) Ending Balance, June 30 (E + F1e)			189,720,120.07	142,161,324.07		142,161,324.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	189,720,120.07	142,161,324.07		142,161,324.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	2,972,978.00	2,972,977.72	2,972,978.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,972,978.00	2,972,977.72	2,972,978.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	289,902.00	289,900.59	289,902.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	6,394.00	6,390.10	6,394.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	296,296.00	296,290.69	296,296.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	76,261,979.00	76,261,977.68	76,261,979.00	0.00	0.0%
Unsecured Roll		8612	0.00	2,923,572.00	2,923,569.89	2,923,572.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	(185,636.00)	(185,635.16)	(185,636.00)	0.00	0.0%
Supplemental Taxes		8614	0.00	2,823,114.00	2,823,112.76	2,823,114.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	547,368.00	547,366.17	547,368.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	82,370,397.00	82,370,391.34	82,370,397.00	0.00	0.0%
TOTAL, REVENUES			0.00	85,639,671.00	85,639,659.75	85,639,671.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	23,225,421.00	23,225,419.70	23,225,421.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	53,612,861.00	53,612,860.72	53,612,861.00	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	76,838,282.00	76,838,280.42	76,838,282.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	76,838,282.00	76,838,280.42	76,838,282.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	142,161,324.07
Total, Restricted Balance		<u>142,161,324.07</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	10,372.00	10,371.44	10,372.00	0.00	0.0%
5) TOTAL REVENUES			0.00	10,372.00	10,371.44	10,372.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	10,372.00	10,371.44	10,372.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	10,372.00	10,371.44	10,372.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	940,002.00	940,002.00		940,002.00	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)			940,002.00	940,002.00		940,002.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,002.00	940,002.00		940,002.00		
2) Ending Balance, June 30 (E + F1e)			940,002.00	950,374.00		950,374.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	940,002.00	950,374.00		950,374.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	10,372.00	10,371.44	10,372.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	10,372.00	10,371.44	10,372.00	0.00	0.0%
TOTAL, REVENUES			0.00	10,372.00	10,371.44	10,372.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
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%
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	950,374.00
Total, Restricted Balance		<u>950,374.00</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	2,418,500.00	2,465,141.00	2,965,141.01	2,465,141.00	0.00	0.0%
5) TOTAL, REVENUES			2,418,500.00	2,465,141.00	2,965,141.01	2,465,141.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	132,337.00	134,170.00	78,285.04	134,170.00	0.00	0.0%
3) Employee Benefits		3000-3999	70,519.00	70,020.00	40,702.97	70,020.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,600.00	1,830.00	794.19	1,830.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,987,106.00	3,038,442.00	2,659,891.01	3,038,442.00	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			3,193,562.00	3,244,462.00	2,779,653.21	3,244,462.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(775,062.00)	(779,321.00)	185,487.80	(779,321.00)		
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)			(775,062.00)	(779,321.00)	185,487.80	(779,321.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	940,459.72	940,459.72		940,459.72	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)			940,459.72	940,459.72		940,459.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			940,459.72	940,459.72		940,459.72		
2) Ending Net Position, June 30 (E + F1e)			165,397.72	161,138.72		161,138.72		
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	165,397.72	161,138.72		161,138.72		

Description	Resource Codes	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	18,500.00	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								
In-District Premiums/Contributions		8674	2,400,000.00	2,465,141.00	2,465,141.01	2,465,141.00	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	500,000.00	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			2,418,500.00	2,465,141.00	2,965,141.01	2,465,141.00	0.00	0.0%
TOTAL REVENUES			2,418,500.00	2,465,141.00	2,965,141.01	2,465,141.00		

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	87,092.00	87,093.00	50,803.69	87,093.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,245.00	47,077.00	27,461.35	47,077.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			132,337.00	134,170.00	78,265.04	134,170.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	27,438.00	26,838.00	15,580.74	26,838.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,335.00	10,406.00	6,100.94	10,406.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,188.00	10,188.00	5,833.00	10,188.00	0.00	0.0%
Unemployment Insurance		3501-3502	68.00	69.00	40.18	69.00	0.00	0.0%
Workers' Compensation		3601-3602	4,290.00	4,319.00	2,531.49	4,319.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,800.00	14,600.00	8,516.62	14,600.00	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	3,600.00	3,600.00	2,100.00	3,600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			70,519.00	70,020.00	40,702.97	70,020.00	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	1,600.00	705.00	176.66	705.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	1,125.00	617.53	1,125.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,600.00	1,830.00	794.19	1,830.00	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	1,300.00	1,420.00	214.30	1,420.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,475,361.00	2,559,577.00	2,538,164.80	2,559,577.00	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	85,000.00	50,000.00	(1,664.64)	50,000.00	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	425,345.00	427,345.00	123,176.95	427,345.00	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,987,106.00	3,038,442.00	2,659,891.01	3,038,442.00	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%
TOTAL, EXPENSES			3,193,562.00	3,244,462.00	2,779,653.21	3,244,462.00		
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%
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)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 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	18,680,718.00	18,680,718.00	10,518,530.18	18,680,718.00	0.00	0.0%
5) TOTAL, REVENUES			18,680,718.00	18,680,718.00	10,518,530.18	18,680,718.00		
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	15,604,986.00	15,604,986.00	9,110,013.36	15,604,986.00	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			15,604,986.00	15,604,986.00	9,110,013.36	15,604,986.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,075,732.00	3,075,732.00	1,408,516.82	3,075,732.00		
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)			3,075,732.00	3,075,732.00	1,408,516.82	3,075,732.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	32,177,557.76	32,177,557.76		32,177,557.76	0.00	0.0%
b) Audit Adjustments		9793	(69,983.00)	(67,309.00)		(67,309.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,107,574.76	32,110,248.76		32,110,248.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,107,574.76	32,110,248.76		32,110,248.76		
2) Ending Net Position, June 30 (E + F1e)			35,183,306.76	35,185,980.76		35,185,980.76		
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	35,183,306.76	35,185,980.76		35,185,980.76		

Description	Resource Codes	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	57,212.23	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								
In-District Premiums/Contributions		8674	18,680,718.00	18,680,718.00	10,461,317.95	18,680,718.00	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			18,680,718.00	18,680,718.00	10,518,530.18	18,680,718.00	0.00	0.0%
TOTAL, REVENUES			18,680,718.00	18,680,718.00	10,518,530.18	18,680,718.00		
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	15,604,986.00	15,604,986.00	9,110,013.36	15,604,986.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,604,986.00	15,604,986.00	9,110,013.36	15,604,986.00	0.00	0.0%
TOTAL, EXPENSES			15,604,986.00	15,604,986.00	9,110,013.36	15,604,986.00		
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 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)	26,471.66	26,721.04	26,526.16	26,526.16	(194.88)	-1%
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)	26,471.66	26,721.04	26,526.16	26,526.16	(194.88)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,471.66	26,721.04	26,526.16	26,526.16	(194.88)	-1%
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%

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		17,114,315.32	8,462,175.06	(9,877,179.68)	(7,420,193.40)	(22,285,369.81)	(38,446,267.33)	18,274,934.27	29,026,004.83
B. RECEIPTS									
LCCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,048,653.50	8,048,653.50	25,863,529.30	14,487,576.50	14,487,576.30	25,636,619.30	14,615,581.30	0.00
Property Taxes	8020-8079	110,824,909.03	744,216.84	0.00	2,606,457.51	(2,289,632.73)	(14,760,235.77)	283,391.24	0.00
Miscellaneous Funds	8080-8099	0.00	(2,534,184.13)	765,106.13	(3,928,201.99)	(1,133,747.57)	(1,133,747.57)	(1,017,949.43)	(1,107,124.08)
Federal Revenue	8100-8299	495,663.85	142,937.51	117,914.63	2,087,766.82	335,022.74	367,392.39	4,990,710.32	1,359,673.34
Other State Revenue	8300-8599	2,253,320.47	1,674,722.40	3,436,862.56	1,609,710.66	2,841,266.99	3,834,878.63	5,785,108.41	99,363.39
Other Local Revenue	8600-8799	69,315.47	1,070,414.32	425,984.20	16,366,713.22	247,786.67	305,770.16	486,350.16	416,511.03
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	19,800,000.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		121,691,862.32	9,146,760.44	30,609,396.82	33,230,022.72	14,488,272.40	14,250,677.14	44,943,192.00	768,423.68
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,202,840.35	12,978,844.87	13,548,302.11	13,707,879.33	13,669,950.57	13,964,293.69	13,365,343.41	13,654,976.27
Classified Salaries	2000-2999	2,864,462.41	4,690,693.02	5,025,150.78	5,300,125.65	5,355,115.53	4,923,101.87	4,999,753.02	5,207,203.93
Employee Benefits	3000-3999	4,947,047.42	7,773,747.93	8,047,904.23	8,133,987.26	8,109,971.47	8,096,716.91	8,080,245.12	8,143,085.44
Books and Supplies	4000-4999	15,625.42	427,885.31	773,005.58	744,799.78	1,030,754.57	601,851.54	447,427.14	401,530.20
Services	5000-5999	603,139.86	2,138,543.17	2,283,492.37	5,244,783.62	4,887,762.16	4,858,740.50	6,519,819.06	3,402,684.63
Capital Outlay	6000-6599	0.00	607.50	220,686.94	330,979.74	70,634.28	732,079.72	15,732.96	173,757.02
Other Outgo	7000-7499	380,909.50	0.00	(42,450.13)	(55,058.20)	0.00	829,352.90	1,017,685.37	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,014,024.96	28,010,321.80	29,856,091.88	33,407,497.18	33,124,188.58	34,006,137.13	34,446,006.08	30,983,237.49
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	25,295.86	0.00	0.00	(64,164.80)	0.00	0.00	(60,210.58)	0.00
Accounts Receivable	9200-9299	5,307,540.63	1,293,442.12	1,593,549.71	824,862.24	214,183.84	551,405.10	13,013,202.17	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	44,418.15	(19,038.87)	19,938.58	15,718.09	(1,913.41)	13,333.45	28,933.73	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	(110,824,909.03)	(740,331.85)	0.00	(15,478,291.64)	2,269,457.62	75,940,325.12	5,505,262.97	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	(105,447,654.39)	534,071.40	1,613,488.29	(14,701,876.11)	2,481,728.05	76,505,063.67	18,487,188.29
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	13,997,758.62	9,864.78	(90,193.05)	(14,174.16)	6,709.39	28,402.08	18,233,303.65	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	884,564.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	14,882,323.23	9,864.78	(90,193.05)	(14,174.16)	6,709.39	28,402.08	18,233,303.65
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(120,329,977.62)	524,206.62	1,703,681.34	(14,687,701.95)	2,475,018.66	76,476,661.59	253,884.64
E. NET INCREASE/DECREASE (B - C + D)		(8,652,140.26)	(18,339,354.74)	2,456,986.28	(14,865,176.41)	(16,160,897.52)	56,721,201.60	10,751,070.56	(30,214,813.81)
F. ENDING CASH (A + E)		8,462,175.06	(9,877,179.68)	(7,420,193.40)	(22,285,369.81)	(38,446,267.33)	18,274,934.27	29,026,004.83	(1,188,808.98)
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		(1,188,808.98)	776,782.26	36,723,473.74	19,289,755.81				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,311,495.54	10,626,419.21	10,621,519.85	25,264,089.28	6,861,565.42		195,873,279.00	195,873,279.00
Property Taxes	8020-8079	(167,013.77)	(4,090.69)	5,868,535.27	(11,018,688.48)	17,869,362.55		109,957,211.00	109,957,211.00
Miscellaneous Funds	8080-8099	(26,623.49)	(1,642,479.34)	(813,996.05)	(2,412,060.26)	(2,898,945.22)		(17,883,953.00)	(17,883,953.00)
Federal Revenue	8100-8299	650,252.09	1,627,642.00	1,899,939.82	9,435,892.38	504,307.11		24,015,115.00	24,015,115.00
Other State Revenue	8300-8599	3,993,020.57	3,970,370.38	103,599.34	4,386,981.94	3,892,984.25		37,882,189.99	37,882,190.00
Other Local Revenue	8600-8799	566,154.28	384,331.23	193,869.04	219,912.50	(747,465.28)		20,005,647.00	20,005,647.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		19,800,000.00	19,800,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		36,327,285.22	14,962,192.79	17,873,467.27	25,876,127.36	25,481,808.83	0.00	389,649,488.99	389,649,489.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,725,311.29	13,725,311.29	13,725,311.29	13,725,311.29	6,689,532.25		157,683,208.01	157,683,208.00
Classified Salaries	2000-2999	5,354,901.05	5,354,901.05	5,354,901.05	5,354,901.05	3,551,026.00		63,336,236.41	63,336,236.00
Employee Benefits	3000-3999	7,916,385.55	7,916,385.55	7,916,385.55	7,916,385.55	6,534,239.01		99,532,486.99	99,532,408.00
Books and Supplies	4000-4999	1,213,724.59	1,213,724.59	1,213,724.59	1,213,724.59	4,725,191.11		14,022,969.01	14,022,969.00
Services	5000-5999	6,205,819.98	6,205,819.98	6,205,819.98	6,205,819.98	11,862,362.72		66,624,608.01	66,624,608.00
Capital Outlay	6000-6599	52,501.52	11,812.85	261,252.70	872,361.86	(56,400.10)		2,686,006.99	2,686,007.00
Other Outgo	7000-7499	(106,950.00)	0.00	629,790.04	0.00	(277,149.00)		2,376,130.48	2,376,130.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		34,361,693.98	34,427,955.31	35,307,185.20	35,288,504.32	33,028,801.99	0.00	406,261,645.90	406,261,566.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00			(99,079.52)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	(12,798,091.00)			10,000,094.81	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			101,389.72	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	55,412,454.00	0.00	0.00			12,083,967.19	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	55,412,454.00	0.00	(12,798,091.00)	0.00	0.00	22,086,372.20	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	(14,121,580.00)			18,050,091.31	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			884,564.61	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	(14,121,580.00)	0.00	0.00	18,934,655.92	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		0.00	55,412,454.00	0.00	1,323,489.00	0.00	0.00	3,151,716.28	
E. NET INCREASE/DECREASE (B - C + D)		1,965,591.24	35,946,691.48	(17,433,717.93)	(8,088,887.96)	(7,546,993.16)	0.00	(13,460,440.63)	(16,612,077.00)
F. ENDING CASH (A + E)		776,782.26	36,723,473.74	19,289,755.81	11,200,867.85				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,653,874.69	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85
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									
		11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)									
		11,200,867.85	11,200,867.85	11,200,867.85	11,200,867.85				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								11,200,867.85	

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: March 11, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 X QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Regina Webber Telephone: (510) 231-1173
Title: Executive Director, Business Services E-mail: rwebber@wccusd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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	406,261,566.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,321,293.00
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	563,461.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,677,007.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,604,968.00
4. Other Transfers Out	All	9200	7200-7299	1,889,593.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	105,421.00
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)				6,840,450.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
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)				375,099,823.00

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)*		26,423.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,195.62
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.)	357,355,878.56	13,607.22
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)	357,355,878.56	13,607.22
B. Required effort (Line A.2 times 90%)	321,620,290.70	12,246.50
C. Current year expenditures (Line I.E and Line II.B)	375,099,823.00	14,195.62
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) 13,101,387.00
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) 290,625,598.00

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) 4.51%

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)	15,817,065.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,057,349.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	100,337.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	214,130.00
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)	1,801,718.57
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)	351.78
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,990,951.35
9. Carry-Forward Adjustment (Part IV, Line F)	(2,289,288.12)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,701,663.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	223,247,742.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	55,062,167.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	43,347,886.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,918,487.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	554,461.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,718,584.00
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)	402,801.00
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)	50,583.00
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)	38,147,695.43
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)	7,448.22
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,831,760.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,105,398.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	15,352,653.00
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)	391,747,665.65

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)	6.38%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.79%
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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>24,990,951.35</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(3,070,233.73)</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 (6.18%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.18%) times Part III, Line B18); zero if positive	<u>(2,289,288.12)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,289,288.12)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.79%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,144,644.06) is applied to the current year calculation and the remainder (\$-1,144,644.06) is deferred to one or more future years:	<u>6.09%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-763,096.04) is applied to the current year calculation and the remainder (\$-1,526,192.08) is deferred to one or more future years:	<u>6.18%</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>(2,289,288.12)</u>

Approved indirect cost rate: 6.18%
 Highest rate used in any program: 6.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	8,315,272.00	513,883.00	6.18%
01	3182	1,435,923.00	88,740.00	6.18%
01	3315	307,186.00	18,984.00	6.18%
01	3345	2,102.00	129.00	6.14%
01	3385	78,794.00	4,870.00	6.18%
01	3395	13,751.00	850.00	6.18%
01	3410	239,968.00	14,830.00	6.18%
01	3550	249,378.00	12,469.00	5.00%
01	4035	989,198.00	61,132.00	6.18%
01	4124	1,006,670.00	58,459.00	5.81%
01	4201	365,434.00	22,583.00	6.18%
01	4203	1,562,223.00	31,245.00	2.00%
01	5630	70,635.00	4,365.00	6.18%
01	5640	850,527.00	49,473.00	5.82%
01	6010	1,557,758.00	77,889.00	5.00%
01	6385	1,232,322.00	76,158.00	6.18%
01	6387	843,479.00	52,126.00	6.18%
01	6388	265,247.00	16,392.00	6.18%
01	6515	16,279.00	1,006.00	6.18%
01	6520	250,174.00	15,461.00	6.18%
01	7085	759,577.00	46,941.00	6.18%
01	7220	577,397.00	35,683.00	6.18%
01	7510	967,874.00	59,814.00	6.18%
01	9010	25,348,117.00	408,490.00	1.61%
11	6371	1,904.00	95.00	4.99%
11	6391	3,074,198.00	154,032.00	5.01%
12	6105	3,778,844.00	233,533.00	6.18%
13	5310	12,699,598.00	650,300.00	5.12%
13	5320	1,590,563.00	81,437.00	5.12%
13	5330	814,481.00	41,595.00	5.11%
13	5370	248,011.00	12,698.00	5.12%

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	287,946,537.00	1.11%	291,138,801.00	0.40%	292,309,636.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,610,122.00	3.00%	9,898,426.00	2.80%	10,175,582.00
4. Other Local Revenues	8600-8799	2,522,206.00	0.00%	2,522,206.00	0.00%	2,522,206.00
5. Other Financing Sources						
a. Transfers In	8900-8929	19,800,000.00	-100.00%	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	(78,518,771.00)	0.18%	(78,657,391.00)	0.16%	(78,785,742.00)
6. Total (Sum lines A1 thru A5c)		241,360,094.00	-6.82%	224,902,042.00	0.59%	226,221,682.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				116,218,517.00		120,118,511.00
b. Step & Column Adjustment				1,162,185.00		1,201,185.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,737,809.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,218,517.00	3.36%	120,118,511.00	1.00%	121,319,696.00
2. Classified Salaries						
a. Base Salaries				34,393,529.00		36,149,244.00
b. Step & Column Adjustment				343,935.00		361,492.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,411,780.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,393,529.00	5.10%	36,149,244.00	1.00%	36,510,736.00
3. Employee Benefits	3000-3999	66,811,206.00	5.58%	70,541,915.00	0.57%	70,944,682.00
4. Books and Supplies	4000-4999	4,000,404.00	1.47%	4,059,106.00	2.89%	4,176,414.00
5. Services and Other Operating Expenditures	5000-5999	29,754,485.00	-17.18%	24,644,144.00	0.00%	24,644,144.00
6. Capital Outlay	6000-6999	41,733.00	0.00%	41,733.00	2.89%	42,939.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,669,968.00	0.00%	1,669,968.00	0.00%	1,669,968.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,855,403.00)	0.00%	(2,855,403.00)	0.00%	(2,855,403.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		250,034,439.00	1.73%	254,369,218.00	0.82%	256,453,176.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,674,345.00)		(29,467,176.00)		(30,231,494.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,925,455.09		251,110.09		(29,216,065.91)
2. Ending Fund Balance (Sum lines C and D1)		251,110.09		(29,216,065.91)		(59,447,559.91)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(48,889.91)		(29,516,065.91)		(59,747,559.91)
f. Total Components of Ending Fund Balance		251,110.09		(29,216,065.91)		(59,447,559.91)
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(48,889.91)		(29,516,065.91)		(59,747,559.91)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		14,618,076.12		14,618,076.12
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		(48,889.91)		(14,897,989.79)		(45,129,483.79)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d & B2d & B10: A combination of negotiated salary increases and staffing adjustments, underfunded Special Education and STRS & PERS increases resulted in the Districts financial distress.

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	0.00%	0.00
2. Federal Revenues	8100-8299	24,015,115.00	2.99%	24,733,167.00	2.89%	25,447,956.00
3. Other State Revenues	8300-8599	28,272,068.00	2.99%	29,117,403.00	2.89%	29,958,896.00
4. Other Local Revenues	8600-8799	17,483,441.00	0.00%	17,483,441.00	0.00%	17,483,441.00
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	78,518,771.00	-1.72%	77,165,450.00	0.20%	77,321,881.00
6. Total (Sum lines A1 thru A5c)		148,289,395.00	0.14%	148,499,461.00	1.15%	150,212,174.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,464,691.00		41,879,338.00
b. Step & Column Adjustment				414,647.00		418,793.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,464,691.00	1.00%	41,879,338.00	1.00%	42,298,131.00
2. Classified Salaries						
a. Base Salaries				28,942,707.00		29,232,134.00
b. Step & Column Adjustment				289,427.00		292,321.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,942,707.00	1.00%	29,232,134.00	1.00%	29,524,455.00
3. Employee Benefits	3000-3999	32,721,202.00	0.59%	32,913,923.00	0.01%	32,918,821.00
4. Books and Supplies	4000-4999	10,022,565.00	3.14%	10,337,273.00	3.02%	10,649,459.00
5. Services and Other Operating Expenditures	5000-5999	36,870,123.00	-2.28%	36,027,845.00	3.02%	37,115,886.00
6. Capital Outlay	6000-6999	2,644,274.00	3.14%	2,727,304.00	3.02%	2,809,669.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,889,593.00	0.00%	1,889,593.00	0.00%	1,889,593.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,671,972.00	0.00%	1,671,972.00	0.00%	1,671,972.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		156,227,127.00	0.29%	156,679,382.00	1.40%	158,877,986.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,937,732.00)		(8,179,921.00)		(8,665,812.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,422,010.68		8,484,278.68		304,357.68
2. Ending Fund Balance (Sum lines C and D1)		8,484,278.68		304,357.68		(8,361,454.32)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,484,278.77		304,357.68		
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	(0.09)		0.00		(8,361,454.32)
f. Total Components of Ending Fund Balance		8,484,278.68		304,357.68		(8,361,454.32)
(Line D3f must agree with line D2)						

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

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	287,946,537.00	1.11%	291,138,801.00	0.40%	292,309,636.00
2. Federal Revenues	8100-8299	24,015,115.00	2.99%	24,733,167.00	2.89%	25,447,956.00
3. Other State Revenues	8300-8599	37,882,190.00	2.99%	39,015,829.00	2.87%	40,134,478.00
4. Other Local Revenues	8600-8799	20,005,647.00	0.00%	20,005,647.00	0.00%	20,005,647.00
5. Other Financing Sources						
a. Transfers In	8900-8929	19,800,000.00	-100.00%	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%	(1,491,941.00)	-1.88%	(1,463,861.00)
6. Total (Sum lines A1 thru A5c)		389,649,489.00	-4.17%	373,401,503.00	0.81%	376,433,856.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				157,683,208.00		161,997,849.00
b. Step & Column Adjustment				1,576,832.00		1,619,978.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,737,809.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	157,683,208.00	2.74%	161,997,849.00	1.00%	163,617,827.00
2. Classified Salaries						
a. Base Salaries				63,336,236.00		65,381,378.00
b. Step & Column Adjustment				633,362.00		653,813.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,411,780.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,336,236.00	3.23%	65,381,378.00	1.00%	66,035,191.00
3. Employee Benefits	3000-3999	99,532,408.00	3.94%	103,455,838.00	0.39%	103,863,503.00
4. Books and Supplies	4000-4999	14,022,969.00	2.66%	14,396,379.00	2.98%	14,825,873.00
5. Services and Other Operating Expenditures	5000-5999	66,624,608.00	-8.93%	60,671,989.00	1.79%	61,760,030.00
6. Capital Outlay	6000-6999	2,686,007.00	3.09%	2,769,037.00	3.02%	2,852,608.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,559,561.00	0.00%	3,559,561.00	0.00%	3,559,561.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,183,431.00)	0.00%	(1,183,431.00)	0.00%	(1,183,431.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		406,261,566.00	1.18%	411,048,600.00	1.04%	415,331,162.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(16,612,077.00)		(37,647,097.00)		(38,897,306.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,347,465.77		8,735,388.77		(28,911,708.23)
2. Ending Fund Balance (Sum lines C and D1)		8,735,388.77		(28,911,708.23)		(67,809,014.23)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	8,484,278.77		304,357.68		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(48,890.00)		(29,516,065.91)		(68,109,014.23)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,735,388.77		(28,911,708.23)		(67,809,014.23)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(48,889.91)		(29,516,065.91)		(59,747,559.91)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.09)		0.00		(8,361,454.32)
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		14,618,076.12		14,618,076.12
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		(48,890.00)		(14,897,989.79)		(53,490,938.11)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		-0.01%		-3.62%		-12.88%
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):						
<hr/>						
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)						
		26,526.16		26,721.04		26,303.34
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		406,261,566.00		411,048,600.00		415,331,162.00
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)		406,261,566.00		411,048,600.00		415,331,162.00
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)		12,187,846.98		12,331,458.00		12,459,934.86
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)		12,187,846.98		12,331,458.00		12,459,934.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	94,389.00	0.00	0.00	(1,183,431.00)				
Other Sources/Uses Detail					19,800,000.00	0.00		
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	0.00	163,868.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,782.00	0.00	233,533.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(102,171.00)	786,030.00	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	19,800,000.00		
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	0.00	0.00						
Other Sources/Uses Detail					2.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	102,171.00	(102,171.00)	1,183,431.00	(1,183,431.00)	19,800,002.00	19,800,002.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2019-20)	District Regular	26,423.64	26,526.16		
	Charter School	0.00	0.00		
	Total ADA	26,423.64	26,526.16	0.4%	Met
1st Subsequent Year (2020-21)	District Regular	26,423.64	26,636.58		
	Charter School				
	Total ADA	26,423.64	26,636.58	0.8%	Met
2nd Subsequent Year (2021-22)	District Regular	26,423.64	26,586.58		
	Charter School				
	Total ADA	26,423.64	26,586.58	0.6%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	28,121	28,244		
Charter School				
Total Enrollment	28,121	28,244	0.4%	Met
1st Subsequent Year (2020-21)				
District Regular	28,121	28,144		
Charter School				
Total Enrollment	28,121	28,144	0.1%	Met
2nd Subsequent Year (2021-22)				
District Regular	28,121	28,144		
Charter School				
Total Enrollment	28,121	28,144	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
 (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	27,023	31,267	
Charter School			
Total ADA/Enrollment	27,023	31,267	86.4%
Second Prior Year (2017-18)			
District Regular	26,808	28,457	
Charter School			
Total ADA/Enrollment	26,808	28,457	94.2%
First Prior Year (2018-19)			
District Regular	26,526	28,121	
Charter School	0		
Total ADA/Enrollment	26,526	28,121	94.3%
Historical Average Ratio:			91.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.1%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	26,526	28,244		
Charter School	0			
Total ADA/Enrollment	26,526	28,244	93.9%	Not Met
1st Subsequent Year (2020-21)				
District Regular	26,303	28,144		
Charter School				
Total ADA/Enrollment	26,303	28,144	93.5%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	26,241	28,144		
Charter School				
Total ADA/Enrollment	26,241	28,144	93.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Projecting declining enrollment and ADA for the subsequent years 2020/21 & 2021/22.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2019-20)	302,478,058.00		
1st Subsequent Year (2020-21)	293,519,457.00	291,138,801.00	-0.8%	Met
2nd Subsequent Year (2021-22)	301,598,828.00	292,309,636.00	-3.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since first interim projections 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
 (required if NOT met)

Based on Governor's Budget Workshop, COLA only increase is reflected here; and with slight decrease in enrollment changes our percentage.

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)	179,001,872.98	220,841,204.73	81.1%
Second Prior Year (2017-18)	192,155,965.87	233,527,381.28	82.3%
First Prior Year (2018-19)	202,079,389.99	239,841,279.77	84.3%
Historical Average Ratio:			82.6%

	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):	79.6% to 85.6%	79.6% to 85.6%	79.6% to 85.6%

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)	217,423,252.00	250,034,439.00	87.0%	Not Met
1st Subsequent Year (2020-21)	226,809,670.00	254,369,218.00	89.2%	Not Met
2nd Subsequent Year (2021-22)	228,775,114.00	256,453,176.00	89.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Bargaining unit contracts are settled for 2019/20, and 2020/21 fiscal years causing the ratio to to exceed the standard. Additional cuts will be needed to fall within the ratio and not continue to deficit spend.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2019-20)	23,681,840.00	24,015,115.00	1.4%	No
1st Subsequent Year (2020-21)	24,392,296.00	24,733,167.00	1.4%	No
2nd Subsequent Year (2021-22)	25,075,280.00	25,447,956.00	1.5%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2019-20)	38,886,273.00	37,882,190.00	-2.6%	No
1st Subsequent Year (2020-21)	40,052,861.00	39,015,829.00	-2.6%	No
2nd Subsequent Year (2021-22)	41,174,342.00	40,134,478.00	-2.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2019-20)	19,712,902.00	20,005,647.00	1.5%	No
1st Subsequent Year (2020-21)	19,712,902.00	20,005,647.00	1.5%	No
2nd Subsequent Year (2021-22)	19,712,902.00	20,005,647.00	1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2019-20)	14,033,163.00	14,022,969.00	-0.1%	No
1st Subsequent Year (2020-21)	14,409,838.00	14,396,379.00	-0.1%	No
2nd Subsequent Year (2021-22)	14,845,016.00	14,825,873.00	-0.1%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2019-20)	65,873,582.00	66,624,608.00	1.1%	No
1st Subsequent Year (2020-21)	67,942,013.00	60,671,989.00	-10.7%	Yes
2nd Subsequent Year (2021-22)	69,060,885.00	61,760,030.00	-10.6%	Yes

Explanation:
(required if Yes)

Additional contracted services have been added since budget adoption as a result of Restricted carryover distribution.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	82,281,015.00	81,902,952.00	-0.5%	Met
1st Subsequent Year (2020-21)	84,158,059.00	83,754,643.00	-0.5%	Met
2nd Subsequent Year (2021-22)	85,962,524.00	85,588,081.00	-0.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	79,906,745.00	80,647,577.00	0.9%	Met
1st Subsequent Year (2020-21)	82,351,851.00	75,068,368.00	-8.8%	Not Met
2nd Subsequent Year (2021-22)	83,905,901.00	76,585,903.00	-8.7%	Not Met

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

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

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

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

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

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

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

Explanation:
 Books and Supplies
 (linked from 6A
 if NOT met)

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

Additional contracted services have been added since budget adoption as a result of Restricted carryover distribution.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	12,218,202.33	12,218,203.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		12,218,203.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	0.0%	-3.6%	-12.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.0%	-1.2%	-4.3%

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)	(8,674,345.00)	250,034,439.00	3.5%	Not Met
1st Subsequent Year (2020-21)	(29,467,176.00)	254,369,218.00	11.6%	Not Met
2nd Subsequent Year (2021-22)	(30,231,494.00)	256,453,176.00	11.8%	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)

Deficit spending is occurring due to many demands from Special Education, slow revenues, decline in enrollment, and Charter School increase within the district's population of students. Assumptions are being used to help balance the budget by reducing costs in every area possible; including potential layoffs in the subsequent years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	8,735,388.77	Met
1st Subsequent Year (2020-21)	(28,911,708.23)	Not Met
2nd Subsequent Year (2021-22)	(67,809,014.23)	Not Met

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

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

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

Explanation:
(required if NOT met)

Deficit spending is occurring due to many demands from Special Education, slow revenues, decline in enrollment, and Charter School increase within the district's population of students. Assumptions are being used to help balance the budget by reducing costs in every area possible; including potential layoffs in the subsequent years.

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

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

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

Fiscal Year	Ending Cash Balance General Fund	
	(Form CASH, Line F, June Column)	Status
Current Year (2019-20)	11,200,867.85	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.)	26,526	26,721	26,303
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)	406,261,566.00	411,048,600.00	415,331,162.00
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)	406,261,566.00	411,048,600.00	415,331,162.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,187,846.98	12,331,458.00	12,459,934.86
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)	12,187,846.98	12,331,458.00	12,459,934.86

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2019-20)	(2020-21)	(2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(48,889.91)	(29,516,065.91)	(59,747,559.91)
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)	(0.09)	0.00	(8,361,454.32)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	14,618,076.12	14,618,076.12
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	(48,890.00)	(14,897,989.79)	(53,490,938.11)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-0.01%	-3.62%	-12.88%
District's Reserve Standard (Section 10B, Line 7):	12,187,846.98	12,331,458.00	12,459,934.86
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The School Board is currently looking at reductions in positions (contracts have already been approved to reduce in 2020/21) and will need to approve a set of outlined reductions to get the district in good financial stability. Budget cuts for the two subsequent years are needed and will be identified by the 3rd Interim of the 2019/20 FY.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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:

Budget cuts will need to be recognized in order to balance the budget in the two subsequent years. Reserves in Fund 17 have been utilized and borrowing from our OPEB Trust account.

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(77,069,166.00)	(78,518,771.00)	1.9%	1,449,605.00	Met
1st Subsequent Year (2020-21)	(77,165,450.00)		-100.0%	(77,165,450.00)	Not Met
2nd Subsequent Year (2021-22)	(77,321,881.00)		-100.0%	(77,321,881.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	19,800,000.00	New	19,800,000.00	Not Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increase of Contribution for Special Education and Routine, Repair Maintenance.

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

Explanation:
(required if NOT met)

Use of one-time Board Approved 6% Additional Reserves for Economic Uncertainties from Fund 17.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	12	Fund 01, 8000-8090, 8600-8999	01, 7438 & 7439	9,175,000
General Obligation Bonds	36	Fund 51, 8209-8570:8579, 8600-8699	51, 7438 & 7439	1,127,481,608
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				1,136,656,608

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				
Certificates of Participation	1,382,888	1,384,689	1,379,242	1,376,084
General Obligation Bonds	70,787,537	73,865,792	81,791,980	80,084,651
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	72,170,425	75,250,481	83,171,222	81,460,735
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)

The General Fund will be covering the COP payments. The GO Bonds are an obligation of the voters which teh County Treasurer will collect through property taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	246,223,941.00	246,223,941.00
b. OPEB plan(s) fiduciary net position (if applicable)	25,936,099.00	25,936,099.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	220,287,842.00	220,287,842.00

	Actuarial	Actuarial
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Jun 30, 2018	Jun 30, 2018
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	20,963,662.00	20,298,881.00
1st Subsequent Year (2020-21)	20,963,662.00	20,298,881.00
2nd Subsequent Year (2021-22)	20,963,662.00	20,298,881.00

	17,998,301.00	17,811,773.00
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)	17,998,301.00	17,811,773.00
1st Subsequent Year (2020-21)	20,477,733.00	17,811,773.00
2nd Subsequent Year (2021-22)	20,477,733.00	17,811,773.00

	15,790,831.00	15,629,222.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	15,790,831.00	15,629,222.00
1st Subsequent Year (2020-21)	15,790,831.00	15,629,222.00
2nd Subsequent Year (2021-22)	15,790,831.00	15,629,222.00

	2,174	2,148
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	2,174	2,148
1st Subsequent Year (2020-21)	2,174	2,148
2nd Subsequent Year (2021-22)	2,174	2,148

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	0.00	0.00
b.	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Current Year (2019-20)	4,501,368.00	4,631,856.00
a. 1st Subsequent Year (2020-21)	4,501,368.00	4,631,856.00
a. 2nd Subsequent Year (2021-22)	4,501,368.00	4,631,856.00

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

b. Current Year (2019-20)	5,140,884.00	5,350,176.00
b. 1st Subsequent Year (2020-21)	5,140,884.00	5,350,176.00
b. 2nd Subsequent Year (2021-22)	5,141,884.00	5,350,176.00

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

Yes

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,612.1	1,603.8	1,603.8	1,603.8

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

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jun 13, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 01, 2018

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2021

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)?

Yes	Yes	No
-----	-----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

5,938,459	4,425,642	0
-----------	-----------	---

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

--	--	--

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

Negotiations Not Settled

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

	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"/>

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

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

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

No	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	1,224.1	1,276.9	1,276.9	1,276.9

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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)?

Yes	Yes	No
-----	-----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
80/20	80/20	80/20

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

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

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

No		
----	--	--

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)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	186.0	160.2	160.2	160.2

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	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)?	Yes	Yes	No
Total cost of salary settlement	1,434,635	1,041,452	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	year 2 of 3 contract settled	year 3 of 3 contract settled	

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80/20	80/20	80/20
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. 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)

A8: With changes in CBO again, the School Board is now looking at making necessary reductions this year and in the two subsequent years to keep the district in good financial health. Some of these changes are reflected at 2nd Interim and more to come at 3rd Interim being presented in May/June 2020.
A9: Chief Business Official, change effective August 2019

End of School District Second Interim Criteria and Standards Review

Second Interim
Special Education Maintenance of Effort
2019-20 Projected Expenditures vs. Actual Comparison Year
2019-20 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										4,177
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,601,138.00	0.00	839,775.00	440,122.00	2,903,010.00	8,357,313.00	15,725,781.00		31,867,139.00
2000-2999	Classified Salaries	1,641,677.00	0.00	668,231.00	141,119.00	3,339,385.00	8,427,320.00	5,823,703.00		20,041,435.00
3000-3999	Employee Benefits	2,295,558.00	0.00	581,132.00	238,708.00	2,683,115.00	8,262,656.00	9,789,893.00		23,851,062.00
4000-4999	Books and Supplies	379,237.00	0.00	1,000.00	20,157.00	109,983.00	127,065.00	24,873.00		662,315.00
5000-5999	Services and Other Operating Expenditures	4,141,884.00	0.00	900.00	3,300.00	5,164.00	14,089,901.00	437,744.00		18,678,893.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,059,494.00	0.00	2,091,038.00	843,406.00	9,040,657.00	39,264,255.00	31,801,994.00	0.00	95,100,844.00
7310	Transfers of Indirect Costs	56,130.00	0.00	0.00	0.00	0.00	0.00	0.00		56,130.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	56,130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,130.00
	TOTAL COSTS	12,115,624.00	0.00	2,091,038.00	843,406.00	9,040,657.00	39,264,255.00	31,801,994.00	0.00	95,156,974.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,487,687.00	0.00	839,775.00	440,122.00	2,429,086.00	8,150,721.00	15,724,659.00		31,072,050.00
2000-2999	Classified Salaries	1,641,677.00	0.00	668,231.00	141,119.00	3,251,407.00	6,255,563.00	4,546,126.00		16,504,123.00
3000-3999	Employee Benefits	2,242,646.00	0.00	581,132.00	238,708.00	2,423,902.00	6,569,564.00	8,963,092.00		21,019,044.00
4000-4999	Books and Supplies	379,237.00	0.00	1,000.00	20,157.00	23,303.00	127,065.00	13,531.00		564,293.00
5000-5999	Services and Other Operating Expenditures	4,141,884.00	0.00	900.00	3,300.00	3,062.00	13,925,358.00	411,024.00		18,485,528.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,893,131.00	0.00	2,091,038.00	843,406.00	8,130,760.00	35,028,271.00	29,658,432.00	0.00	87,645,038.00
7310	Transfers of Indirect Costs	21,337.00	0.00	0.00	0.00	0.00	0.00	0.00		21,337.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	21,337.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,337.00
	TOTAL BEFORE OBJECT 8980	11,914,468.00	0.00	2,091,038.00	843,406.00	8,130,760.00	35,028,271.00	29,658,432.00	0.00	87,666,375.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									87,666,375.00

Second Interim
Special Education Maintenance of Effort
2019-20 Projected Expenditures vs. Actual Comparison Year
2019-20 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	225,283.00	0.00	0.00	23,514.00	173,079.00	264,340.00	1,722,441.00		2,408,657.00
2000-2999	Classified Salaries	119,534.00	0.00	0.00	19,911.00	164,740.00	108,912.00	261,693.00		674,790.00
3000-3999	Employee Benefits	174,870.00	0.00	0.00	18,902.00	158,711.00	159,613.00	819,511.00		1,331,607.00
4000-4999	Books and Supplies	306,737.00	0.00	0.00	665.00	17,303.00	9,600.00	451.00		334,756.00
5000-5999	Services and Other Operating Expenditures	4,074,434.00	0.00	0.00	300.00	3,062.00	1,056.00	5,000.00		4,083,852.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,900,858.00	0.00	0.00	63,292.00	516,895.00	543,521.00	2,809,096.00	0.00	8,833,662.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,900,858.00	0.00	0.00	63,292.00	516,895.00	543,521.00	2,809,096.00	0.00	8,833,662.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									59,510,335.00
										68,343,997.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,177
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,326,663.01	0.00	873,004.08	404,638.39	2,578,483.66	8,024,538.88	14,908,375.18		30,115,703.20
2000-2999	Classified Salaries	1,227,603.07	0.00	607,688.29	138,721.33	1,915,186.82	8,297,491.46	5,603,975.32		17,790,666.29
3000-3999	Employee Benefits	1,841,404.87	0.00	577,077.61	240,059.89	1,761,497.31	6,620,748.64	8,134,159.73		19,174,948.05
4000-4999	Books and Supplies	69,494.21	0.00	56.00	6,241.82	32,991.45	164,868.06	6,286.48		279,938.02
5000-5999	Services and Other Operating Expenditures	3,218,734.72	0.00	260.00	2,183.11	5,750.53	13,385,411.44	380,150.75		16,992,490.55
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,165.64	0.00		5,165.64
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,683,899.88	0.00	2,058,085.98	791,844.54	6,293,909.77	36,498,224.12	29,032,947.46	0.00	84,358,911.75
7310	Transfers of Indirect Costs	72,410.70	0.00	0.00	0.00	0.00	0.00	0.00		72,410.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,516,754.22								4,516,754.22
	Total Indirect Costs	72,410.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,410.70
	TOTAL COSTS	9,756,310.58	0.00	2,058,085.98	791,844.54	6,293,909.77	36,498,224.12	29,032,947.46	0.00	84,431,322.45
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	112,147.98	0.00	0.00	14,151.51	546,321.24	248,424.98	110,716.12		1,031,761.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,885.11	2,256,879.11	1,272,780.86		3,642,545.08
3000-3999	Employee Benefits	49,975.55	0.00	0.00	5,268.10	242,466.68	1,487,067.68	761,781.09		2,546,559.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	24,829.16	0.00	0.00		24,829.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	5,750.53	174,484.60	8,774.49		189,009.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	162,123.53	0.00	0.00	19,419.61	932,252.72	4,166,856.37	2,154,052.56	0.00	7,434,704.79
7310	Transfers of Indirect Costs	46,492.56	0.00	0.00	0.00	0.00	0.00	0.00		46,492.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	46,492.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,492.56
	TOTAL BEFORE OBJECT 8980	208,616.09	0.00	0.00	19,419.61	932,252.72	4,166,856.37	2,154,052.56	0.00	7,481,197.35
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,481,197.35

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,214,515.03	0.00	873,004.08	390,486.88	2,032,162.42	7,776,113.90	14,797,659.06		29,083,941.37
2000-2999	Classified Salaries	1,227,603.07	0.00	607,688.29	138,721.33	1,802,301.71	6,040,612.35	4,331,194.46		14,148,121.21
3000-3999	Employee Benefits	1,791,429.32	0.00	577,077.61	234,791.79	1,519,030.63	5,133,680.96	7,372,378.64		16,628,388.95
4000-4999	Books and Supplies	69,494.21	0.00	56.00	6,241.82	8,162.29	164,868.06	6,286.48		255,108.86
5000-5999	Services and Other Operating Expenditures	3,218,734.72	0.00	260.00	2,183.11	0.00	13,210,926.84	371,376.26		16,803,480.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,165.64	0.00		5,165.64
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,521,776.35	0.00	2,058,085.98	772,424.93	5,361,657.05	32,331,367.75	26,878,894.90	0.00	76,924,206.96
7310	Transfers of Indirect Costs	25,918.14	0.00	0.00	0.00	0.00	0.00	0.00		25,918.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,516,754.22								4,516,754.22
	Total Indirect Costs	25,918.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,918.14
	TOTAL BEFORE OBJECT 8980	9,547,694.49	0.00	2,058,085.98	772,424.93	5,361,657.05	32,331,367.75	26,878,894.90	0.00	76,950,125.10
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									76,950,125.10
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	237,339.70	0.00	0.00	22,843.08	146,178.04	222,844.65	1,217,921.37		1,847,126.84
2000-2999	Classified Salaries	115,036.52	0.00	0.00	0.00	0.00	215,582.62	4,516.43		335,135.57
3000-3999	Employee Benefits	165,180.47	0.00	0.00	9,508.88	57,688.74	216,252.81	448,340.35		896,971.25
4000-4999	Books and Supplies	53,255.03	0.00	56.00	0.00	230.40	21,169.78	2,904.07		77,615.28
5000-5999	Services and Other Operating Expenditures	3,140,332.14	0.00	0.00	0.00	0.00	3,294.72	367.50		3,143,994.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,711,143.86	0.00	56.00	32,351.96	204,097.18	679,144.58	1,674,049.72	0.00	6,300,843.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,711,143.86	0.00	56.00	32,351.96	204,097.18	679,144.58	1,674,049.72	0.00	6,300,843.30
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									49,206,324.59
	TOTAL COSTS									55,507,167.89

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: West Contra Costa Unified (AZ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only

Total exempt reductions	0.00	0.00

SELPA: West Contra Costa Unified (AZ)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	_____
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>	_____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: West Contra Costa Unified (AZ)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	95,156,974.00		
b. Less: Expenditures paid from federal sources	7,490,599.00		
c. Expenditures paid from state and local sources	87,666,375.00	81,466,879.32	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		81,466,879.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	87,666,375.00	81,466,879.32	6,199,495.68

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	95,156,974.00		
b. Less: Expenditures paid from federal sources	7,490,599.00		
c. Expenditures paid from state and local sources	87,666,375.00	81,466,879.32	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		81,466,879.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	87,666,375.00	81,466,879.32	
d. Special education unduplicated pupil count	4,177.00	4,128.00	
e. Per capita state and local expenditures (A2c/A2d)	20,987.88	19,735.19	1,252.69

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2019-20	FY 2018-19	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	68,343,997.00	55,507,167.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		55,507,167.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	68,343,997.00	55,507,167.89	12,836,829.11

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2019-20	FY 2018-19	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	68,343,997.00	55,507,167.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		55,507,167.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	68,343,997.00	55,507,167.89	
b. Special education unduplicated pupil count	4,177	4,128	
c. Per capita local expenditures (B2a/B2b)	16,361.98	13,446.50	2,915.48

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Regina Webber
 Contact Name

(510) 231-1173
 Telephone Number

Executive Director, Business Services
 Title

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 Email Address

Section 4

SECOND INTERIM PRESENTATION




2019 – 2020 Second Interim (Actuals as of January 31, 2020)

West Contra Costa Unified School District
March 11, 2020

Tony Wold, Ed.D.,
Associate Superintendent, Business Services

2019 – 2020 Budget Calendar

Budgeting for a school district is a continuous, year-round process. Projections continually change based on new and changing information. There are 5 formal reports presented to the Board:

- | | |
|-------------------------|---|
| ❖ June 30, 2019 | Adopted 2019 – 20 Budget |
| ❖ September 18, 2019 | Unaudited Actuals |
| ❖ December 11, 2019 | 1 st Interim Budget <i>(Data as of October 31, 2019)</i> |
| ❖ March 11, 2020 | 2nd Interim Budget <i>(Data as of January 31, 2020)</i> |
| ❖ May 20, 2020 | 3 rd Interim Budget <i>(Data as of April)</i> |
| ❖ June 10/24, 2020 | Adopted 2020 – 21 Budget |

Other than the presentation of the actual financial information (unaudited actuals) all other budget presentations are a combination of actuals and projections for the current and upcoming year

Certification Definition

- **Positive** = A school district that, based on current projections, **will** be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years
- **Qualified** = A school district that, based on current projections **may not** meet its financial obligations for the current fiscal year or subsequent two fiscal years
 - The Superintendent and Business Staff recommend that the Board approve the 2019 – 2020 Second Interim Report with a **Qualified Certification** based upon the input of the Contra Costa County Office of Education and the Fiscal Crisis & Management Assistance Team (FCMAT).
- **Negative** = A school district that, based on current projections, **will be unable** to meet its financial obligations for the current fiscal year or for the subsequent two fiscal years

Second Interim Budget (What is different from the First Interim)

- Reserves have been utilized to mitigate the current year structural deficit
- Year to date OPEB payments have been made with more to be completed at the close of books
- All expenditures have been inputted into MUNIS and the operational budgets
- The Multi-year projection has been updated to reflect the reductions that have been board approved for non-salary expenditures for the upcoming school year

Second Interim Budget Assumptions (Major Expenditure Changes from First Interim)

- All expenditures were projected and reconciled for the year based on actual expenditures through January 31, 2020
- AB602 Recalculation by CDE decreased our funding by approx. -\$1.4m
- Use of 6% Reserves utilized from Fund 17 in amount of \$18.9m
- Audit Adjustment of \$5.4m increased our Fund Balance

Second Interim Multiyear Projections - Combined

	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022
Revenue	\$366,105,319	\$369,849,490	\$374,893,444	\$377,897,716
Expenses	\$379,764,236	\$406,261,567	\$411,048,601	\$415,331,164
Difference	(\$13,658,917)	(\$36,412,077)	(\$36,155,157)	(\$37,433,448)
Beginning Balance (Unrestricted + Fund 17+ Audit Adj)	\$48,849,344	\$45,147,465	\$8,735,388	(\$27,419,769)
Ending Balance	\$38,082,475	\$8,735,388	(\$27,419,769)	(\$64,853,217)

Components of Ending Fund Balance

Reserve for Economic Uncertainties (within Fund 17)	\$11,392,927	\$12,187,847	\$12,187,847	\$12,187,847
Stores	\$264,189	\$230,000	\$230,000	\$230,000
Revolving Cash	\$70,000	\$70,000	\$70,000	\$70,000
Unallocated	\$3,710,443	\$2,430,229	\$2,430,229	\$2,430,229
Fund 17 (balance)	\$22,644,916	\$	\$	\$

Calendar of Budget Events

- Continuing work with Associations to entering into Memo's of Understanding (MOUs) for necessary reductions for the coming school year
- Discussion of Management Reductions in Closed Session with Board March 11, 2020
- Classified Staffing Reduction in Force Resolution April 22, 2020
- Revised Job Descriptions brought to Board for ratification – April 2020
- Finalize staffing and 3rd Interim brought to Board – May 2020
- LCAP Public Hearing and Adopted Budget for 2020 – 2021 over two meetings in June 2020

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District's Goal is to continue to work collaboratively with our associations.



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