WPUSD
Board Packet

Part 2

04-21-20

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Approve Resolution #19/20.24 Authorizing the Issuance of 2020 Tax and Revenue Anticipation Notes and Requesting the Board of Supervisors of Placer County to Issue Said Notes

AGENDA ITEM AREA:
Action

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent - Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
General Fund Cash

MEETING DATE:
April 21, 2020

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Tax Revenue Anticipation Notes (TRANS) are used as a financing tool to mitigate cash flow deficits. The notes are issued at a tax-exempt interest rate, which is substantially lower than normal bank loans. The proceeds may then be reinvested with the Placer County Treasurer or in a Guaranteed Investments Contact (GIC) at a higher rate of interest.

The district's cash flow projections reflect potential cash deficits during the 2020-21 school year due to the scheduled apportionment payments of property taxes from Placer County as reflected in the projected cashflow at Second Interim reporting. The TRANS will not exceed $20,000,000 and will be calculated to be the amount needed to carry the District until property tax revenues and state deferrals are received. When the cash from TRANS is not needed to cover the deficit, it remains invested at the higher interest rate.

The Resolution authorizes the issuance of a TRANS for the 2020-21 fiscal year and requests the Placer County Board of Supervisors the issue TRANS notes. The draft Preliminary Official Statement, Notice of Sale and Continuing Disclosure Certificate, each of which are approved by Resolution #19/20.24, are on file and available for review of requeted.

RECOMMENDATION:

Staff recommends the Board of Trustees adopt the Resolution #19/20.24 to authorize participation in the 2020 TRANS process.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 19/20.24

RESOLUTION REQUESTING THE BOARD OF SUPERVISORS OF PLACER COUNTY TO ISSUE TAX AND REVENUE ANTICIPATION NOTES IN THE NAME OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT FOR FISCAL YEAR 2020-21 IN THE PRINCIPAL AMOUNT OF NOT TO EXCEED $20,000,000, APPROVING THE FORM OF A PRELIMINARY OFFICIAL STATEMENT AND APPROVING THE FORM AND AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS IN CONNECTION THEREWITH

RESOLVED, by the Board of Trustees (the "District Board") of the Western Placer Unified School District (the "District"), as follows:

WHEREAS, school districts organized and existing under the laws of the State of California are authorized by Article 7.6 (commencing with section 53850) of Chapter 4 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Law") to borrow money by the issuance of temporary notes, the proceeds of which may be used and expended for any purpose for which the school district is authorized to spend moneys;

WHEREAS, pursuant to the Law, such notes may be issued in the name of such school district by the board of supervisors of the county, the county superintendent of which has jurisdiction over such school district, as soon as possible following receipt of a resolution of the governing board of such school district requesting such borrowing; and

WHEREAS, the District has determined that it is desirable that the District borrow funds in an amount not to exceed $20,000,000 with respect to fiscal year 2020-21 for authorized purposes of the District;

NOW, THEREFORE, it is hereby DETERMINED and ORDERED as follows:

Section 1. Request. The Board of Supervisors (the "County Board") of Placer County (the "County") is hereby requested to issue tax and revenue anticipation notes in the name of the District in the principal amount of not to exceed $20,000,000 (the "Notes"), under and pursuant to the provisions of the Law.

Section 2. Limitation on Maximum Amount. The principal amount of Notes, when added to the interest payable thereon, shall not exceed eighty-five percent (85%) of the estimated amount of the uncollected taxes, revenue and other moneys of the District for the general fund of the District attributable to Fiscal Year 2020-21, and available for the payment of the notes and the interest thereon.

Section 3. Pledge. The Notes shall be obligations of the District and shall be secured by a pledge of and first lien and charge against the first "unrestricted moneys," as hereinafter defined, to be received by the County on behalf of the District in such months and in such amounts as shall be determined by the Superintendent (or the Superintendent's designee) prior to the date of

sale of the Notes, sufficient to pay the principal of and interest on the Notes through the maturity date thereof (the "Pledged Revenues"). To the extent not so paid from the Pledged Revenues, the Notes shall be paid from any other moneys of the District lawfully available therefor. In the event that there are insufficient unrestricted moneys received by the District to permit the deposit in the Repayment Fund (as hereinafter defined) of the full amount of the Pledged Revenues to be deposited in any month on the last business day of such month, then the amount of any deficiency shall be satisfied and made up from any other moneys of the District lawfully available for the repayment of the Notes and interest thereon. The term "unrestricted moneys" shall mean taxes, income, revenue and other moneys intended as receipts for the general fund of the District and which are generally available for the payment of current expenses and other obligations of the District. Notwithstanding the foregoing, if moneys pledged for any particular month are set aside in the Repayment Fund in advance of such month, the pledge and lien on the first unrestricted moneys to be received by the County on behalf of the District in such month shall be released, permitting the amounts to be received in such month, or in a later month if the receipt of such amounts is deferred, to be pledged for the payment of later issued notes or other obligations.

Section 4. Approval of Issuance Resolution. The resolution entitled "RESOLUTION PROVIDING FOR THE BORROWING OF FUNDS IN THE NAME OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT FOR FISCAL YEAR 2020-21 AND THE ISSUANCE AND SALE OF 2020 TAX AND REVENUE ANTICIPATION NOTES THEREFOR" (the "Issuance Resolution"), to be adopted by the County Board, in substantially the form presented to the District Board at this meeting, together with any additions to or changes therein deemed necessary or advisable by the County Board, is hereby approved. The Notes shall be dated as of their date of delivery, shall mature (without option of prior redemption) on such date as shall be determined by the Superintendent (or the Superintendent's designee) prior to the date of sale of the Notes, and shall bear interest from their date, payable at maturity and computed on a 30-day month/360-day year basis.

Section 5. Form of Notes; Execution of Notes.

(a) The Notes shall be issued in fully registered form, without coupons, and shall be substantially in the form and substance set forth in Exhibit A attached hereto and by reference incorporated herein, the blanks in said form to be filled in with appropriate words and figures. The Notes shall be numbered from 1 consecutively upward, shall be in the denomination of $1,000 each or any integral multiple thereof.

(b) The Notes shall be executed in the name of the District, with the manual or facsimile signature of the County Director of Finance or one or more of his duly authorized deputies and the manual or facsimile counter-signature of the Clerk of the County Board (although at least one of such signatures shall be manual), and said officers are hereby authorized to cause the blank spaces thereof to be filled in as may be appropriate.

Section 6. Official Statement. The District Board hereby authorizes Quint & Thimmig LLP, as disclosure counsel to the District, to prepare a preliminary official statement describing the financing. The District Board authorizes and directs the Superintendent, or any designee thereof, on behalf of the District, to deem "final" pursuant to Rule 15c2-12 under the Securities Exchange Act of 1934 (the "Rule") the Preliminary Official Statement prior to its distribution to prospective purchasers of the Notes.

Capitol Public Finance Group, LLC (the "Municipal Advisor"), on behalf of the District, is authorized and directed to cause the Preliminary Official Statement to be distributed to such persons as may be interested in purchasing the Notes therein offered for sale.

The Superintendent, or any designee thereof, is authorized and directed to cause the Preliminary Official Statement to be brought into the form of a final official statement (the "Final Official Statement") and to execute the Final Official Statement, dated as of the date of the sale of the Notes, and a statement that the facts contained in the Final Official Statement, and any supplement or amendment thereto (which shall be deemed an original part thereof for the purpose of such statement) were, at the time of sale of the Notes, true and correct in all material respects and that the Final Official Statement did not, on the date of sale of the Notes, and does not, as of the date of delivery of the Notes, contain any untrue statement of a material fact with respect to the District or omit to state material facts with respect to the District required to be stated where necessary to make any statement made therein not misleading in light of the circumstances under which it was made. The Superintendent, or any designee thereof, shall take such further actions prior to the signing of the Final Official Statement as are deemed necessary or appropriate to verify the accuracy thereof. The execution of the Final Official Statement, which shall include such changes and additions thereto deemed advisable by the Superintendent, or any designee thereof, and such information permitted to be excluded from the Preliminary Official Statement pursuant to the Rule, shall be conclusive evidence of the approval of the Final Official Statement by the District.

The Final Official Statement, when prepared, is approved for distribution in connection with the offering and sale of the Notes.

Section 7. Sale of the Notes. The Municipal Advisor is hereby authorized and directed, on behalf of the Board of Supervisors and the District Board, to receive the bids at the time and place specified in a notice of sale, in the form on file with the Clerk of the District Board (the "Notice of Sale"), to examine said bids for compliance with the Notice of Sale and to verify the bid with the lowest true interest cost as provided in the Notice of Sale. In the event two or more bids setting forth identical true interest cost are received, the Superintendent (or the Superintendent's designee) may award the Notes on a *pro rata* basis in such denominations as he or she shall determine. The Superintendent (or the Superintendent's designee) may reject any and all bids and waive any irregularity or informality in any bid. The Superintendent (or the Superintendent's designee) shall award the Notes or reject all bids not later than 24 hours after the expiration of the time prescribed for the receipt of bids unless such time of award is waived by the successful bidder.

If, at any time, it is determined by the Superintendent (or the Superintendent's designee) that the competitive sale of the Notes is not in the best interest of the District or, if at the time of the competitive sale of the Notes, no bids are received or it is determined by the Superintendent (or the Superintendent's designee) that all received bids are unsatisfactory, the District Board hereby authorizes the sale of the Notes to an underwriter selected by the Municipal Advisor on behalf of the District pursuant to a competitive process and approved by the Superintendent (or the Superintendent's designee). In such event, the District Board hereby authorizes the preparation of a note purchase agreement among such underwriter, the District and the County, with such terms and conditions as shall be approved by the Superintendent (or the Superintendent's designee). In such case, the Superintendent (or the Superintendent's designee) is hereby authorized and directed to execute a note purchase agreement for and in the name and on behalf of the District.

Section 8. Tax Covenants

(a) *Private Activity Bond Limitation.* The District shall assure that the proceeds of the Notes are not so used as to cause the Notes to satisfy the private business tests of section 141(b) of the Code (as hereinafter defined) or the private loan financing test of section 141(c) of the Code.

(b) *Federal Guarantee Prohibition.* The District shall not take any action or permit or suffer any action to be taken if the result of the same would be to cause any of the Notes to be "federally guaranteed" within the meaning of section 149(b) of the Code.

(c) *Rebate Requirement.* The District shall take any and all actions necessary to assure compliance with section 148(f) of the Code, relating to the rebate of excess investment earnings, if any, to the federal government, to the extent that such section is applicable to the Notes.

(d) *No Arbitrage.* The District shall not take, or permit or suffer to be taken any action with respect to the proceeds of the Notes which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken, on the date of issuance of the Notes would have caused the Notes to be "arbitrage bonds" within the meaning of section 148 of the Code.

(e) *Maintenance of Tax-Exemption.* The District shall take all actions necessary to assure the exclusion of interest on the Notes from the gross income of the registered owners of the Notes to the same extent as such interest is permitted to be excluded from gross income under the Code as in effect on the date of issuance of the Notes.

For purposes of this Section 8, the term "Code" means the Internal Revenue Code of 1986 as in effect on the date of issuance of the Notes or (except as otherwise referenced herein) as it may be amended to apply to obligations issued on the date of issuance of the Notes, together with applicable proposed, temporary and final regulations promulgated, and applicable official public guidance published, under the Code.

Section 9. Continuing Disclosure. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this resolution, failure of the District to comply with the Continuing Disclosure Certificate shall not be considered an event of default; however, any holder or beneficial owner of the Notes may, take such actions as may be necessary and appropriate to compel performance, including seeking mandate or specific performance by court order.

For purposes of this Section 9, the term "Continuing Disclosure Certificate" means that certain Continuing Disclosure Certificate executed by the District and dated the date of issuance and delivery of the Notes, as originally executed and as it may be amended from time to time in accordance with the terms thereof. For purposes of this Section 9, the term "Participating Underwriter" shall have the meaning ascribed thereto in the Continuing Disclosure Certificate.

Section 10. No Temporary Transfers, Covenant Regarding Additional Short-Term Borrowing. It is hereby covenanted and warranted by the District pursuant to Article XVI, Section 6 of the Constitution of the State of California that it will not request the Treasurer-Tax Collector to make temporary transfers of funds in the custody of the Director of Finance to meet any obligations of the District during the 2020-21 fiscal year until the full amount of Pledged Revenues has been deposited into the Repayment Fund. After the full amount of Pledged Revenues has been deposited into the Repayment Fund, the District covenants that it will not request the Director

of Finance to make temporary transfers of funds in excess of eighty-five percent (85%) of the anticipated revenues accruing to the District during the 2020-21 fiscal year.

Section 11. Requirements of Section 5852.1 of the California Government Code. As required by section 5852.1 of the California Government Code, the District hereby provides the following good faith estimates regarding the Notes:

(a) The true interest cost of the Notes: 1.30%

(b) The finance charge of the Notes (the sum of all fees and charges paid to third parties): $45,000.

(c) The amount of proceeds to be received less the sum of all fees and charges paid to third parties, any reserves or capitalized interest: $14,000,000.

(d) The sum total of all payments the District will make to pay debt service on the Notes, calculated to the final maturity of the Bonds: $14,350,000.

The foregoing constitute good faith estimates only.

The principal amount of the Notes, the true interest cost of the Notes, the finance charges thereof, the amount of proceeds received therefrom and total payment amount with respect thereto may differ from such good faith estimates due to (a) the actual date of the sale of the Notes being different than the date assumed for purposes of such estimates, (b) the actual principal amount of Notes sold being different from the estimated amount used for purposes of such estimates, (c) the actual amortization of the Notes being different than the amortization assumed for purposes of such estimates, (d) the actual market interest rates at the time of sale of the Notes being different than those estimated for purposes of such estimates, (e) other market conditions, or (f) alterations in the District's financing plan, or a combination of such factors. The actual date of sale of the Notes and the actual principal amount of Notes sold will be determined based on the timing of the need for proceeds of the Notes and other factors. The actual interest rates with respect to the Notes will depend on market interest rates at the time of sale thereof. The actual amortization of the Notes will also depend, in part, on market interest rates at the time of sale thereof. Market interest rates are affected by economic and other factors beyond the control of the District.

Section 12. Further Authorization. All actions heretofore taken by the officers and agents of the District with respect to the sale and issuance of the Notes are hereby approved, and the Superintendent, the Secretary of the District Board and any and all other officers of the District are hereby authorized and directed for and in the name and on behalf of the District, to do any and all things and take any and all actions relating to the execution and delivery of any and all certificates, requisitions, agreements and other documents, which they, or any of them, may deem necessary or advisable in order to consummate the lawful issuance and delivery of the Notes in accordance with the Issuance Resolution and this resolution.

All costs incurred by the County Board or the District in connection with the issuance of the Notes, including but not limited to printing of any official statement, rating agency costs, bond counsel fees and expenses, underwriting discount and costs, paying agent fees and expenses, the cost of printing the Notes, and any compensation owing to any officers or employees of the County Board, the County or the District for their services rendered in connection with the issuance of the Notes, shall be payable by District.

Section 13. Indemnification. The District shall indemnify and hold harmless, to the extent permitted by law, the County and its officers and employees (the "Indemnified Parties"), against any and all losses, claims, damages or liabilities, joint or several, to which such Indemnified Parties may become subject, because of action or inaction related to the Notes. The District shall also reimburse the Indemnified Parties for any legal or other expenses incurred in connection with investigating or defending any such claims or actions.

Section 14. Effective Date. This resolution shall take effect from and after its adoption.

* * * * * * * * *

I hereby certify that the foregoing resolution was duly adopted at a meeting of the Board of Trustees of the Western Placer Unified School District held on the 21st day of April, 2020, by the following vote:

AYES, and in favor of, Board Members:

NOES, Board Members:

ABSENT, Board Members:

By _____
Secretary of the District Board

EXHIBIT A

Board of Supervisors of Placer County, California
in the Name of the
Western Placer Unified School District
(Placer County, California)

2020 TAX AND REVENUE ANTICIPATION NOTE

INTEREST RATE:	MATURITY DATE:	ISSUE DATE:	CUSIP:
_____%	_____, 2020	_____, 2020	_____

REGISTERED OWNER: CEDE & CO.

PRINCIPAL SUM: _____ DOLLARS

The Western Placer Unified School District, Placer County, State of California (the "District"), acknowledges itself indebted, and promises to pay, to the Registered Owner stated above, or registered assigns (the "Owner"), on the Maturity Date stated above, the Principal Sum stated above, in lawful money of the United States of America, and to pay interest thereon in like lawful money at the rate per annum stated above, payable on the Maturity Date stated above, calculated on the basis of 360-day year comprised of twelve 30-day months.

It is hereby certified, recited and declared that this Note is one of an authorized issue of notes in the aggregate principal amount of _____ dollars ($_____), all of like tenor, issued pursuant to the provisions of a resolution of the Board of Supervisors (the "Board") of Placer County (the "County") duly passed and adopted on May 12, 2020 (the "Resolution"), and pursuant to Article 7.6 (commencing with section 53850) of Chapter 4, Part 1, Division 2, Title 5, of the California Government Code, and that all conditions, things and acts required to exist, happen and be performed precedent to and in the issuance of this Note exist, have happened and have been performed in regular and due time, form and manner as required by law, and that this Note, together with all other indebtedness and obligations of the District, does not exceed any limit prescribed by the Constitution or statutes of the State of California.

The principal amount of the Notes, together with the interest thereon, shall be payable from taxes, revenue and other moneys which are received by the County on behalf of the District for Repayment Fund of the District (as defined in the Resolution) for the Fiscal Year 2020-21. As security for the payment of the principal of and interest on the Notes, the Board, in the name of the District, has pledged the first "unrestricted moneys," as hereinafter defined (a) in an amount equal to _____ percent (____%) of the principal amount of the Notes to be received by the County on behalf of the District in _____, 2021, (b) in an amount equal to _____ percent (____%) of the principal amount of the Notes to be received by the County on behalf of the District in _____, 2021, and (c) in an amount equal to _____ percent (____%) of the principal amount of the Notes to be received by the County on behalf of the District, plus all interest due on the Notes at maturity to be received by the County on behalf of the District in _____, 2021 (such pledged amounts being hereinafter called the "Pledged Revenues"). The principal of the Notes and the interest thereon shall constitute a first lien and charge thereon and shall be paid from the Pledged Revenues. To the extent not so paid from the Pledged Revenues, the Notes shall be paid from any other moneys of the District lawfully available therefor. The term

"unrestricted moneys" shall mean taxes, income, revenue and other moneys intended as receipts for the general fund of the District and which are generally available for the payment of current expenses and other obligations of the District.

The Notes are issuable as fully registered notes, without coupons, in denominations of $1,000 each or any integral multiple thereof. Subject to the limitations and conditions as provided in the Resolution, Notes may be exchanged for a like aggregate principal amount of Notes of other authorized denominations and of the same maturity.

The Notes are not subject to redemption prior to maturity.

This Note is transferable by the Owner hereof, but only under the circumstances, in the manner and subject to the limitations provided in the Resolution. Upon registration of such transfer a new Note or Notes, of authorized denomination or denominations, for the same aggregate principal amount and of the same maturity will be issued to the transferee in exchange for this Note.

The Board may treat the Owner hereof as the absolute owner hereof for all purposes and the Board shall not be affected by any notice to the contrary.

Unless this certificate is presented by an authorized representative of The Depository Trust Company to the issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of The Depository Trust Company and any payment is made to Cede & Co., ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL since the registered owner hereof, Cede & Co., has an interest herein.

IN WITNESS WHEREOF, the Board of Supervisors of Placer County, California has caused this Note to be issued in the name of the District and to be executed by the manual or facsimile signature of the County Director of Finance and countersigned by the manual or facsimile signature of the Clerk of the Board, all as of the Issue Date stated above.

BOARD OF SUPERVISORS OF PLACER COUNTY

By _____
Director of Finance

Countersigned:

_____
Clerk of the Board

ASSIGNMENT

For value received the undersigned hereby sells, assigns and transfers unto

_____

_____

_____

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within registered Note and hereby irrevocably constitute(s) and appoints(s) _____ _____ attorney, to transfer the same on the Note register of the Director of Finance with full power of substitution in the premises.

Dated: _____

Signature:

_____

Note: The signature(s) on this Assignment must correspond with the name(s) as written on the face of the within Note in every particular without alteration or enlargement or any change whatsoever.

Signature Guaranteed:

_____

Note: Signature(s) must be guaranteed by a qualified guarantor.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Consider Approving Resolution No. 19/20.26 Authorizing the Elimination and/or Reduction of Certain Classified Employee Positions Due to Lack of Work/Lack of Funds.

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Gabe Simon, Ed.D. GS
Assistant Superintendent of Personnel Services

ENCLOSURES:
Resolution No. 19/20.26

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General and Supplemental Funds

MEETING DATE:
April 21, 2020

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Pursuant to Education Code section 45117, the District administration is making a recommendation that would require the Governing Board of the Western Placer Unified School District to eliminate and/or reduce certain Classified employee positions due to lack of work/lack of funds by adopting Resolution No. 19/20.26. The positions being eliminated or reduced may not reflect the actual person who will be subject to layoff due to the complicated bumping process that will take place pursuant to the Collective Bargaining Agreement with CSEA Chapter #741, Board Policy, and Education Code.

RECOMMENDATION:

Approve Resolution No. 19/20.26, Authorizing the Elimination and/or reduction of Certain Classified Employee Positions due to Lack of Work/Lack of Funds.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 19/20.26

RESOLUTION FOR A REDUCTION/ELIMINATION IN CLASSIFIED STAFF DUE TO LACK OF WORK/LACK OF FUNDS

WHEREAS, Education Code §45117, District Policy and the collective bargaining agreement between the Western Placer Unified School District and the California School Employees Association (Chapter #741) permit the Governing Board to reduce the number of classified positions for lack of work or lack of funds;

WHEREAS, the Governing Board of the Western Placer Unified School District has determined that it shall be necessary to reduce or eliminate the following positions in the District not later than June 30, 2020 due to lack of work/lack of funds:

Reduce One (1) 7.5 hour Library Technician position (Carlin C. Coppin Elementary School) from 7.5 hours to 7 hours per day

Reduce One (1) 8.0 hour Library Technician position (Creekside Oaks Elementary School) from 8.0 hours to 7.5 hours per day

Reduce One (1) 6.0 hour Clerk II position (Creekside Oaks Elementary School) from 6.0 hours to 2.0 hours per day

Reduce One (1) 2.66 hour Instructional Aide position (Creekside Oaks Elementary School) from 2.66 hours to .66 hours per day

Eliminate Two (2) 1 hour Instructional Aide positions (Creekside Oaks Elementary School) from 1 hour each to 0 hours each per day

Reduce One (1) 7.5 hour Library Technician position (Foskett Ranch Elementary School) from 7.5 hours to 7 hours per day

Reduce Two (2) 1.75 hour Campus/Cafeteria positions (Foskett Ranch Elementary School) from 1.75 hours to 1.5 hours per day

Reduce One (1) 8.0 hour Library Technician position (Lincoln Crossing Elementary School) from 8.0 hours to 7.0 hours per day

Eliminate One (1) 4 hour Clerk Two position (Lincoln Crossing Elementary School) from 4 hours to 0 hours each per day

Eliminate One (1) 1.84 hour Campus/Cafeteria position (Lincoln Crossing Elementary School) from 1.84 hours to 0 hours per day

Eliminate One (1) .5 hour Campus/Cafeteria position (Lincoln Crossing Elementary School) from .5 hours to 0 hours per day

Eliminate One (1) .34 hour Campus/Cafeteria position (Lincoln Crossing Elementary School) from .34 hours to 0 hours per day

Reduce One (1) 1.84 hour Campus/Cafeteria position (Lincoln Crossing Elementary School) from 1.84 hours to 1.14 hours per day

Eliminate One (1) 6 hour Intervention Service Provider position (Lincoln Crossing Elementary School) from 6 hours to 0 hours.

Reduce One (1) 8.0 hour Library Technician position (Twelve Bridges Elementary School) from 8.0 hours to 7.5 hours per day

Eliminate One (1) 3 hour Campus/Cafeteria position (Glen Edwards Middle School) from 3 hours to 0 hours per day

NOW, THEREFORE BE IT RESOLVED, that as of the close of the business day on June 30, 2020, the above-referenced classified positions shall be reduced or eliminated.

BE IT FURTHER RESOLVED, that the Superintendent, or Superintendent's designee, is authorized and directed to give notice to the affected classified employees pursuant to District rules and regulations and applicable provisions of Education Code not later than sixty (60) days prior to the effective day of layoff as set forth above.

ADOPTED by the Governing Board of Western Placer Unified School District on April 21, 2020 by the following vote:

AYES:

NOES:

ABSENT:

_____

President
Board of Trustees
Western Placer Unified School District

Attested:

I certify that the foregoing resolution was adopted by the Board of Trustees of the Western Placer Unified School District, County of Placer, on the date shown above.

_____

Clerk
Board of Trustees
Western Placer Unified School District

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2019-20 Second Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick, Asst. Supt. Business/Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

April 21, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. The certification shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

In certifying the 2019-20 Second Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the Second Interim report as positive.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

The Second Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The Second Interim report covers the period of time from July 1 through January 31 each fiscal year and must be submitted to the county office of education no later than March 15.

BUDGET ASSUMPTIONS:

Planning Factors for Second Interim and MYPs:

The 2019-20 budget assumptions are used to prepare the 2019-20 Budget and multi-year projections for 2020-21 and 2021-22 fiscal years. Placer County Office of Education (PCOE) provides districts with a Common Message letter outlining basic assumptions for the Second Interim Budget. PCOE has recommended that each district use State Dept. of Finance (DOF) gap funding percentages as estimated by DOF and provided in the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator.

Additionally, PCOE is recommending the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situations and plan accordingly to maintain fiscal solvency. Key planning factors for LEAs to incorporate into the 2019-20 budget and multiyear projections are listed on the next page and based on the latest information available.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

GENERAL FUND BUDGET ASSUMPTIONS SECOND INTERIM AND MYP - Revenues

District assumptions for the 2019-20 Second Interim budget year and future multi-years are conservative with projected LCFF GAP funding estimates per State Dept. of Finance estimates, projected COLAs, and increase in projected enrollment growth based on historical information. Enrollment is projected to increase by 1% in both 2020-21 and 2021-22. The budgeted ADA yield holds at 95.8%.

	19/20 First Interim	19/20 Second Interim	20/21 Projection	21/22 Projection	
REVENUES					
Enrollment	7,209	7,209	7,281	7,354	Based on PowerSchool enrollment
ADA Yield	95.8%	95.8%	95.8%	95.8%	Based on Historical Rates
ADA	6,926	6,926	6,995	7,065	Enrollment X ADA Yield
% Increase (Decrease) Enrollment	1.7%	1.8%	1.0%	1.0%	Based on 19/20 enrollment, historical rates
# Increase (Decrease) Enrollment	128	128	72	73	
Statutory COLA %	3.26%	3.26%	2.29%	2.71%	Per PCOE Common Message
LCFF COLA %	3.26%	3.26%	2.29%	2.71%	Per SSC Dartboard
Base Grant - Grades K-3	$7,702	$7,702	$7,878	$8,092	Per LCFF Calculator
Base Grant - Grades 4-6	$7,818	$7,818	$7,997	$8,214	Per LCFF Calculator
Base Grant - Grades 7-8	$8,050	$8,050	$8,245	$8,468	Per LCFF Calculator
Base Grant - Grades 9-12	$9,329	$9,329	$9,543	$9,801	Per LCFF Calculator
Grade Span Funding (K-3 CSR & 9-12)	$801	$801	$819	$842	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp $)	9,143	9,143	9,379	9,379	Per LCFF Calculator
LCFF Funding - Base	$59,881,267	$59,882,340	$62,846,703	$64,149,264	Per LCFF Calculator
Property Tax change	4.65%	2.59%	3.00%	3.00%	County Taxes Report/3-Yr Ave.
Est. Property Taxes	$52,880,367	$52,880,367	$54,466,778	$56,100,781	Actuals/3-Yr Average
LCFF Supplemental Funds	$3,981,386	$3,973,052	$4,051,622	$4,155,833	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	3.26%	3.26%	2.29%	2.71%	Per PCOE Common Message
Transfers In	-	15,180	-	-	
Lottery Unrestricted/ADA	$153.00	$153.00	$153.00	$153.00	Per SSC Dartboard
Lottery Restricted/ADA	$54.00	$54.00	$54.00	$54.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	$32.24	$32.18	$32.92	$33.81	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	$61.90	$61.94	$63.36	$65.08	Per SSC Dartboard

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

GENERAL FUND BUDGET ASSUMPTIONS SECOND INTERIM AND MYP – EXPENDITURES

	19/20 First Interim	19/20 Second Interim	20/21 Projection	21/22 Projection	
EXPENDITURES					
Certificated New Positions - FTE	4.0	4.0	4.6	3.0	Based on Enrollment Projections
Cert. New Positions for New Schools	0.5	0.5	2.0	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements/Resignations - FTE	0.0	0.0	-1.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	
Staffing Ratios:					
TK/Kindergarten	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.70%	1.70%	1.70%	1.70%	
Avg. teacher compensation	$107,840	$107,840	$109,673	$111,538	
Classified New Positions - FTE	0.0	0.0	0.0	0.0	
Classified New Positions for New Schools	0.0	0.0	4.7	10.5	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.40%	1.40%	
Health Benefits per FTE	$14,424	$14,424	$14,424	$14,424	Contribution Capped
CalPERS Employer Rate	19.721%	19.721%	22.80%	24.90%	Per PCOE Common Message
Classified Total Statutory Benefits Rate	28.761%	28.761%	31.84%	33.94%	
CalSTRS Employer Rate	17.10%	17.10%	18.40%	18.10%	Per SSC Dartboard - May Revise
Certificated Total Statutory Benefits Rate	19.940%	19.940%	21.24%	20.94%	
Transfers Out	$350,755	$326,685	$214,572	$337,117	Adult Ed, Cafeteria, Fund 17 Wetlands
Contribution to RRM	$2,313,776	$2,313,776	$2,313,776	$2,313,776	3% of GF 18-19 Expenditures - 2019-20
Designated for Economic Uncertainty	3%	3%	3%	3%	
Site Allocations:					
Elementary	$47.00	$47.00	$47.00	$47.00	
Middle School	$58.50	$58.50	$58.50	$58.50	
High School	$83.75	$83.75	$83.75	$83.75	
Lottery per teacher	$500	$500	$500	$500	Per Contract

Local Control Funding Formula

For the past few years, the District has ended the year with actual P-2 enrollment greater than projected, and accordingly at First Interim we adjusted our enrollment growth percentage to 1.7%. There is no change to this assumption at Second Interim. The 2019-20 statutory COLA remains at 3.26%; however, the projected 2020-21 and 2021-22 COLAs have decreased to 2.29% and 2.71%, respectively. As full funding of LCFF was achieved last fiscal year, the statutory COLA represents the only annual increase in LCFF funding from the State. While the economy has improved quickly over the past several years, both the Governor and the Department of Finance continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

Early Intervention Preschool Grant

With his signing of the state budget in June, Governor Newsom approved the Special Education Early Intervention Preschool Grant. Providing $9,010 in unrestricted funding per pre-TK student in each District's December 1, 2018 pupil count, the grant will provide approximately $756,000 in additional funds for the District in 2019-20. While the funds are unrestricted in nature, the District will use to revenue to offset a portion of the district's special education encroachment.

In his January budget proposal for 2020-21, the Governor proposed reducing the Early Intervention Preschool Grant by nearly half, to $4,570 per pre-TK student in each District's December 1, 2019 pupil count. Therefore, based on the PCOE Common Message, the district will continue to include the revenue as ongoing in nature. In 2020-21 the District will continue as we are in 2019-20 to use the funds to support the Special Education encroachment. In 2021-22 and those years in the future, the District will reserve the funds as a component of ending fund balance until we receive guidance on future uses of these funds.

PROPOSED BUDGET:

The 2019-20 Second Interim budget, presented on the following page, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dartboard, FCMAT LCFF Calculator and PCOE Common Message.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

The District's 2019-20 Second Interim General Fund Budget is presented as follows:

	Second Interim 2019-20		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	59,882,340	995,884	60,878,224
LCFF Funding - Supplemental	3,973,052	-	3,973,052
Federal Revenue	-	2,977,572	2,977,572
State Revenue	2,048,115	4,465,876	6,513,991
Local Revenue	1,668,930	3,415,521	5,084,451
Total Revenue	**67,572,437**	**11,854,853**	**79,427,290**
Expenditures			
Certificated Salaries	28,275,166	5,113,720	33,388,886
Classified Salaries	6,194,459	3,755,537	9,949,996
Benefits	13,016,445	6,840,950	19,857,395
Books and Supplies	4,038,765	2,003,267	6,042,032
Other Services & Oper. Exp	4,996,577	3,497,654	8,494,231
Capital Outlay	95,210	733,875	829,085
Other Outgo 7xxx	220,075	2,032,228	2,252,303
Transfer of Indirect 73xx	(943,466)	939,684	(3,782)
Total Expenditures	**55,893,231**	**24,916,915**	**80,810,146**
Deficit/Surplus	11,679,206	(13,062,062)	(1,382,856)
Transfers In	15,180		15,180
Transfers out	(325,755)	(930)	(326,685)
Contributions to Restricted	(12,072,011)	12,072,011	-
Net increase (decrease) in Fund Balance	**(703,380)**	**(990,981)**	**(1,694,361)**
Beginning Balance	9,525,116	1,977,461	11,502,577
Ending Fund Balance	**8,821,736**	**986,480**	**9,808,216**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted - Federal/State/Local Programs			
Reserve - Designated Programs	-	986,480	986,480
Unassigned/Unappropriated:			
Reserve - Economic Uncertainty @ 3%	**2,434,105**		**2,434,105**
Reserve - MAA - Ext Day Kindergarten setup	91,842		91,842
Reserve - K & Secondary Staffing Reserve			
Reserve - Start Up - Elementary 20/21	350,000		350,000
Reserve - Start Up - High School 21/22	1,500,000		1,500,000
Reserve - One-Time Science Adoption 20/21	400,000		400,000
Reserve - Charter Technical Assistance	267,859		267,859
Reserve - Unassigned Economic Uncertainty surplus/(deficit)	**3,772,930**	-	**3,772,930**
Total Ending Fund Balance	**8,821,736**	**986,480**	**9,808,216**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

First Interim Budget vs. Second Interim Budget:

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's First Interim and Second Interim Budget are reflected in the table below and discussed with comments on the following pages.

	First Interim 2019-20 Combined	Second Interim 2019-20 Unrestricted	Restricted	Combined	*2nd Interim vs 1st Interim 19-20 $ Variance*
Revenues					
LCFF Funding - Base	60,877,151	59,882,340	995,884	60,878,224	*1,073*
LCFF Funding - Supplemental	3,981,386	3,973,052	-	3,973,052	*(8,334)*
Federal Revenue	2,767,929	-	2,977,572	2,977,572	*209,643*
State Revenue	6,526,683	2,048,115	4,465,876	6,513,991	*(12,692)*
Local Revenue	4,706,452	1,668,930	3,415,521	5,084,451	*377,999*
Total Revenue	78,859,601	67,572,437	11,854,853	79,427,290	*567,689*
Expenditures					
Certificated Salaries	33,316,018	28,275,166	5,113,720	33,388,886	*72,868*
Classified Salaries	9,866,926	6,194,459	3,755,537	9,949,996	*83,070*
Benefits	19,865,275	13,016,445	6,840,950	19,857,395	*(7,880)*
Books and Supplies	6,053,567	4,038,765	2,003,267	6,042,032	*(11,535)*
Other Services & Oper. Exp	8,275,581	4,996,577	3,497,654	8,494,231	*218,650*
Capital Outlay	804,085	95,210	733,875	829,085	*25,000*
Other Outgo 7xxx	2,252,303	220,075	2,032,228	2,252,303	-
Transfer of Indirect 73xx	(3,782)	(943,466)	939,684	(3,782)	-
Total Expenditures	80,429,973	55,893,231	24,916,915	80,810,146	*380,173*
Deficit/Surplus	(1,570,372)	11,679,206	(13,062,062)	(1,382,856)	*187,516*
Transfers In	15,180	15,180		15,180	-
Transfers out	(351,685)	(325,755)	(930)	(326,685)	*25,000*
Contributions to Restricted	-	(12,072,011)	12,072,011	-	-
Net increase (decrease) in Fund Balance	(1,906,877)	(703,380)	(990,981)	(1,694,361)	*212,516*
Beginning Balance	11,502,577	9,525,116	1,977,461	11,502,577	-
Ending Fund Balance	9,595,700	8,821,736	986,480	9,808,216	*212,516*
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000		5,000	-
Restricted - Federal/State/Local Programs					-
Reserve - Designated Programs	1,148,732	-	986,480	986,480	*(162,252)*
Unassigned/Unappropriated:					-
Reserve - Economic Uncertainty @ 3%	2,423,450	2,434,105		2,434,105	*10,655*
Reserve - MAA - Ext Day Kindergarten setup	-	91,842		91,842	*91,842*
Reserve - K & Secondary Staffing Reserve					-
Reserve - Start Up - Elementary 20/21	510,000	350,000		350,000	*(160,000)*
Reserve - Start Up - High School 21/22	1,500,000	1,500,000		1,500,000	-
Reserve - One-Time Science Adoption 20/21	400,000	400,000		400,000	-
Reserve - Charter Technical Assistance	269,641	267,859		267,859	*(1,782)*
Reserve - Unassigned Economic Uncertainty surplus/(deficit)	3,338,877	3,772,930	-	3,772,930	*434,053*
Total Ending Fund Balance	9,595,700	8,821,736	986,480	9,808,216	*212,516*

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

Major Changes to Fund Balance since Adopted Budget - 2019-20 Second Interim Report

Budgeted Fund Balance Decrease at First Interim			**($1,906,877)**
Revenues			
Federal Revenue			
Title IV allocation	50,000		
CSI Allocation	155,000		
Medi-Cal revenues (budgeted when received)	25,000		
Reduction in Title I, Title II and Title III awards	(20,000)		
Total Federal Revenue Changes		210,000	
State Revenue			
Adjust mandate revenue and ag incentive to actual		(20,000)	
Local Revenue			
Receipt of prior years' MAA revenues	185,000		
Increase in RDA facilities funds	190,000		
Reduction in local CTEIG grant	(50,000)		
SCOE grant	15,000		
Homeless student transportation (reimb. cost)	30,000		
Other local revenues	10,000		
Total Local Revenue changes		380,000	
Total Change in Revenues			**570,000**
Expenditures			
Certificated Salaries			
Transfer to classified salaries for some coaching positions	(30,000)		
Net savings for employee on unpaid leave	(25,000)		
Budget 1/2 year principal for Leaman Elementary (One-Time $)	45,000		
Increase in psych salaries due to add'l salary schedule steps	20,000		
Title IV funding	10,000		
Increase in extra assignment budgets	10,000		
Transfers from other objects	30,000		
Miscellaneous	10,000		
Total Certificated Salaries changes		70,000	
Classified Salaries			
Salary savings due to attrition	(10,000)		
Transfer from certificated salaries for some coaching positions	30,000		
Transfers from other objects	40,000		
Employee on paid leave	15,000		
Miscellaneous	5,000		
Total Classified Salaries changes		80,000	

Major Changes to Fund Balance since Adopted Budget - 2019-20 Second Interim Report

Expenditures (Continued)			
Books and Supplies			
CSI Allocation	150,000		
Previous years' MAA revenues	90,000		
Net transfers to other objects	(200,000)		
Reduction to Title I allocation	(10,000)		
Reduction in CTEIG grant	(45,000)		
Miscellaneous	5,000		
Total Books and Supplies		(10,000)	
Services & Other Operating Expenditures			
Net decrease in nonpublic schools/agencies budgets	(10,000)		
Increase in special education legal budget	20,000		
Increase in property & liability insurance	20,000		
RDA Facilities projects	15,000		
Net transfers from other objects	85,000		
Decrease in Title II and Title III funding	(10,000)		
Title IV funding	40,000		
Homeless transportation contract (offset by revenues)	30,000		
Contracted business services (actuarial study/phone service study)	15,000		
Miscellaneous	15,000		
Total Services and Other Operating Costs		220,000	
Capital Outlay - Purchase of tiny house for LHS farm		25,000	
Other Outgo		-	
Total Change in Expenditures			**380,000**
Transfers In			-
Transfers Out - Reduce transfer to Fund 17 for amount paid for tiny house			(25,000)
Rounding			2,484
Total Change in Budgeted Fund Balance			212,516
Budgeted Deficit Spending at Second Interim			**(1,694,361)**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

	Second Interim 2019-20 Combined	Projection 2020-2021 Combined	Projection 2021-2022 Combined
Revenues			
LCFF Funding - Base	60,878,224	62,846,703	65,145,148
LCFF Funding - Supplemental	3,973,052	4,051,622	4,155,833
Federal Revenue	2,977,572	2,363,362	2,363,362
State Revenue	6,513,991	5,986,567	5,986,567
Local Revenue	5,084,451	4,279,187	4,279,187
Total Revenue	**79,427,290**	**79,527,441**	**81,930,097**
Expenditures			
Certificated Salaries	33,388,886	34,496,368	35,387,325
Classified Salaries	9,949,996	10,400,850	10,994,047
Benefits	19,857,395	21,299,514	21,948,645
Books and Supplies	6,042,032	3,466,418	3,625,043
Other Services & Oper. Exp	8,494,231	7,782,467	8,114,155
Capital Outlay	829,085	81,792	81,792
Other Outgo 7xxx	2,252,303	2,252,303	2,047,228
Transfer of Indirect 73xx	(3,782)	(3,782)	(3,782)
Total Expenditures	**80,810,146**	**79,775,930**	**82,194,453**
Deficit/Surplus	(1,382,856)	(248,489)	(264,356)
Transfers In	15,180	-	-
Transfers out	(326,685)	(214,572)	(337,117)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	**(1,694,361)**	**(463,060)**	**(601,474)**
Beginning Balance	11,502,577	9,808,216	9,345,156
Ending Fund Balance	**9,808,216**	**9,345,156**	**8,743,682**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted - Federal/State/Local Programs			
Reserve - Designated Programs	986,480	1,225,852	1,559,727
Unassigned/Unappropriated:			
Reserve - Economic Uncertainty @ 3%	**2,434,105**	**2,399,715**	**2,475,947**
Reserve - Special Education Preschool Funds		-	383,880
Reserve - Additional LCFF Supplemental Required Increase Budget 20-21, 21-22 & 22-23	-	70,236	113,447
Reserve - MAA - Ext Day Kindergarten setup	91,842	91,842	91,842
Reserve - 2 FTE K & MS Class-size Staffing -		160,000	320,000
Reserve - Start Up - Elementary 20/21	350,000	-	-
Reserve - Start Up - High School 21/22	1,500,000	1,251,658	-
Reserve - One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve - Charter Technical Assistance	267,859	267,859	267,859
Reserve - Unassigned Economic Uncertainty surplus/(deficit)	**3,772,930**	**3,472,994**	**3,125,980**
Total Ending Fund Balance	**9,808,216**	**9,345,156**	**8,743,682**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

Multi-Year Projections 2019-20, 2020-21 and 2021-22 Budget Years:

The multi-year projections provide a view of the current year and subsequent two years' budgets. The multi-year projections are built on assumptions provided by PCOE Common Message, School Services of California, the 2019-20 State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Included in the multi-year budget is the transfer of $187,000 to Fund 17 in the 2019-20 fiscal year. Additionally, $25,000 was spent out of the General Fund on a tiny house to be located at the LHS Farm. This represents the final payment of a total of $712,000 in Wetlands Reserve funds borrowed from Fund 17 in previous years.

Local Control Funding Formula

For the past few years, the District has ended the year with actual P-2 enrollment greater than projected, and at First Interim we adjusted our enrollment growth percentage to 1.7%. There is no change to this assumption at Second Interim. The 2019-20 statutory COLA remains at 3.26%; however, the projected 2020-21 and 2021-22 COLAs have decreased to 2.29% and 2.71%, respectively. Projected LCFF revenues for the subsequent two years have been reduced accordingly. As full funding of LCFF was achieved last fiscal year, the statutory COLA represents the only annual increase in LCFF funding from the State. While the economy has improved quickly over the past several years, both the Governor and the Department of Finance continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

CalSTRS and CalPERS Employer Contributions

The 2019-20 state budget included some pension relief for public education employers; specifically a $3.15 billion non-Prop 98 general fund payment on behalf of employers to the CalSTRS and CalPERS Schools Pool.

The CalSTRS employer contributions rates are as follows: 17.1% in 2019-20, 18.4% in 2020-21 and 18.1% in 2021-22. CalPERS employer contributions rates are: 19.721% in 2019-20, 22.8% in 2020-21 and 24.9% in 2021-22.

The CalSTRS and CalPERS additional costs associated with the employer rates increase over the next three years including the cumulative costs since the rates increased are as follows:

	2019-20	2020-2021	2021-2022
STRS Additional Costs Per Year	$ 273,789	$ 448,036	$ (106,064)
PERS Additional Costs Per Year	$ 165,070	$ 309,841	$ 208,887
	$ 438,859	$ 757,877	$ 102,823
STRS Additional Costs - Cumulative (since 16/17)	$ 1,918,858	$ 2,366,894	$ 2,260,830
PERS Additional Costs - Cumulative (since 16/17)	$ 656,735	$ 966,577	$ 1,175,464
	$ 2,575,593	$ 3,333,471	$ 3,436,293

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

Property Taxes

Property taxes revenues have grown moderately for each of the past 5 years. In 2018-19, property tax revenues increased about 5.8% over the prior year, and they are expected to increase another 2.59% in 2019-20. We will continue to budget a conservative 3% increase for the 2020-21 and 2021-22 fiscal years until we see continued reliable increases in property tax receipts.

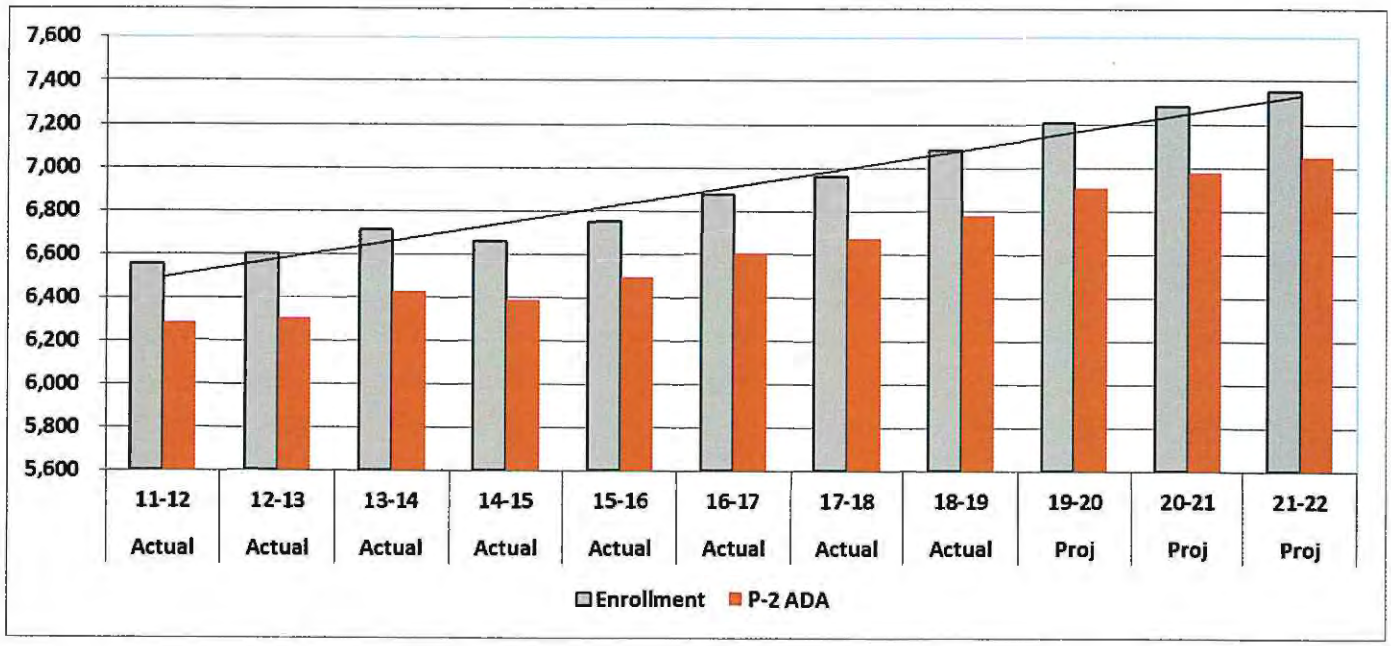
Enrollment and ADA

As mentioned previously, based on historical actual P-2 enrollment we adjusted First Interim enrollment growth percentage for 2019-20 to 1.8%. For now, the projected enrollment increase for 2020-21 and 2021-22 remains at 1.0% each year.

Enrollment and attendance information for the 2018-19 Unaudited Actuals, the current 2019-20 budget year and the next two budget years are listed below.

	18/19 Unaudited Actuals	19/20 Second Interim	20/21 Projection	21/22 Projection
REVENUES				
Enrollment	7,081	7,209	7,281	7,354
ADA Yield	96.0%	95.8%	95.8%	95.8%
ADA	6,798	6,926	6,995	7,065
% Increase (Decrease) Enrollment	1.7%	1.8%	1.0%	1.0%
# Increase (Decrease) Enrollment	121	128	72	73

The following chart shows ten years of historical and three years of projected enrollment data:



Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2019-20 First Interim Budget to 2019-20 Second Budget is presented below:

Contributions to Restricted Programs
2019-20 Second Interim vs First Interim

Program	*Resource*		*Second Interim*	*First Interim*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	*	$1,989,933	$1,993,659	($3,726)	
Spec Ed Pre-School	3315	*	$5,166	$5,007	$159	
Special Education	6500	*	$8,017,767	$8,101,230	($83,463)	Reduction in NPA/NPS; teacher on unpaid leave; reduction in indirect cost budget
Routine Repair & Maintenance (RRM)	8150		$2,313,776	$2,313,776	$0	Funded $350k from restricted RDA facilities funds instead of unrestricted general fund
RDA Funds - Facilities	9030		($350,000)	$0	($350,000)	Funded $350k from restricted RDA facilities funds to RRM instead of unrestricted general fund
CARB Clean Air Grant	9437		$95,369	$95,369	$0	
Total Contribution to Restricted Programs			$12,072,011	$12,509,041	($437,030)	
Total Special Ed Contribution			$ 10,012,866	$10,099,896	($87,030)	

Contribution to Routine Repair & Maintenance

At First Interim, the District budgeted its RRM contribution of $2,313,776 from the unrestricted general fund. The District is now using $350,000 of restricted RDA funds towards this contribution, bringing the contribution from unrestricted funds down to $1,963,776 with a savings to the General Fund of $350,000 each year. The District intends to continue to contribute this amount to RRM from restricted RDA funds for the two subsequent budget years as well. The RRM contribution is budgeted at 3% of the District's 2018-19 expenditures and transfers out. The 2019-20 contribution will be recalculated at year-end based on 3% of actual 2019-20 general fund expenditures and transfers out and adjusted accordingly to be in compliance.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

Cash

As a significant portion of our State funding is from property taxes and those payments are apportioned by the State only three times a year, the District must use short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the remaining nine non-apportionment months.

In 2019-20, the District is using a $16.4 million TRANS borrowing to provide cash flow support from October through June. Without a TRANS issuance, we historically experience a negative General Fund cash balance for the two to three months preceding our property tax payments each year in December. This is typical of districts that rely on property taxes to backfill LCFF funding. The District plans to continue to participate in TRANS borrowing for any fiscal years where the District General Fund is dependent upon cash flow needs.

COMPONENTS OF ENDING FUND BALANCE

Details of the Components of Ending Fund Balance for 2019-20, 2020-21 and 2021-22 are listed below:

	Second Interim 2019-20 Combined	Projection 2020-2021 Combined	Projection 2021-2022 Combined
Ending Fund Balance	9,808,216	9,345,156	8,743,682
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted - Federal/State/Local Programs			
Reserve - Designated Programs	986,480	1,225,852	1,559,727
Unassigned/Unappropriated:			
Reserve - Economic Uncertainty @ 3%	2,434,105	2,399,715	2,475,947
Reserve - Special Education Preschool Funds		-	383,880
Reserve - Additional LCFF Supplemental Required Increase Budget 20-21, 21-22 & 22-23	-	70,236	113,447
Reserve - MAA - Ext Day Kindergarten setup	91,842	91,842	91,842
Reserve - 2 FTE K & MS Class-size Staffing -		160,000	320,000
Reserve - Start Up - Elementary 20/21	350,000	-	-
Reserve - Start Up - High School 21/22	1,500,000	1,251,658	-
Reserve - One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve - Charter Technical Assistance	267,859	267,859	267,859
Reserve - Unassigned Economic Uncertainty surplus/(deficit)	3,772,930	3,472,994	3,125,980
Total Ending Fund Balance	9,808,216	9,345,156	8,743,682

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2019-20 Second Interim Notes

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated.* For the 2019-20 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties.* Along with this reserve, the district is reserving funds for extended day kindergarten set up costs, class-size staffing for potential growth in kindergarten and middle school grades, startup costs associated with new schools in 2020-21 and 2021-22, a one-time science textbook adoption, charter technical assistance, a reserve for budgeted special education preschool funds, and a reserve for additional required supplemental funds spending increases. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus.*

Placer County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements. In the projection years, funding growth is expected to be limited as target funding approaches; employer contributions to retirement benefits are scheduled to rise; and requirements to improve academic performance increase. Special attention must be made to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, districts will need to make deliberate use of resources and prudent fiscal decisions.

DISTRICT OTHER FUNDS

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the Second Interim reporting period.

	2019-20 SECOND INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	$ 22,908	$ 71,682	$ 71,682	$ 22,908
Fund 12 - Child Development Fund	$ 10,854	$ -	$ -	$ 10,854
Fund 13 - Cafeteria Fund	$ 5,946	$ 2,022,837	$ 1,980,832	$ 47,951
Fund 17 - Special Reserve for Other Than Capital Outlay	$ 524,218	$ 195,500	$ -	$ 719,718
Fund 21 - Building Fund	$ 62,856,493	$ 19,596,192	$ 78,213,799	$ 4,238,886
Fund 25 - Capital Facilities Fund	$ 212,913	$ 504,000	$ 544,163	$ 172,750
Fund 35 - County Schools Facilities Fund	$ 83,384	$ 3,011,000	$ 16,740	$ 3,077,644
Fund 40 - Special Reserve for Capital Outlay Projects	$ 82,800	$ 1,500	$ 15,180	$ 69,120
Fund 49 - Debt Service Fund for Blended Component Units	$ 5,640,229	$ 9,251,196	$ 7,062,531	$ 7,828,894
Fund 71 - Retiree Benefit Fund	$ 7,143	$ 125	$ -	$ 7,268
Fund 73 - Foundation Private-Purpose Trust Fund	$ 164,033	$ 2,500	$ -	$ 166,533

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 17, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Carrie Carlson Telephone: 916-645-6350

Title: Director of Business Services E-mail: ccarlson@wpusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		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?	n/a	
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	
		• Management/supervisor/confidential? (Section S8C, 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	

ption	Resource Codes	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	63,428,241.00	63,855,392.00	37,295,854.17	63,855,392.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,724.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,296,206.00	2,048,115.00	1,018,529.91	2,048,115.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,527,000.00	1,668,930.00	923,886.41	1,668,930.00	0.00	0.0%
5) TOTAL, REVENUES			66,268,171.00	67,572,437.00	39,238,270.49	67,572,437.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,368,912.00	28,275,166.00	16,212,901.58	28,275,166.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,116,145.00	6,194,459.00	3,533,498.30	6,194,459.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,024,057.00	13,016,445.00	7,475,728.82	13,016,445.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,503,756.00	4,038,765.00	1,558,525.45	4,038,765.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,089,997.00	4,996,577.00	3,062,442.22	4,996,577.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	95,210.00	95,022.11	95,210.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,075.00	220,075.00	204,666.50	220,075.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(862,338.00)	(943,466.00)	0.00	(943,466.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			54,475,604.00	55,893,231.00	32,142,784.98	55,893,231.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,792,567.00	11,679,206.00	7,095,485.51	11,679,206.00		
D. OTHER FINANCING SOURCES/USES								
nterfund Transfers								
a) Transfers In		8900-8929	0.00	15,180.00	15,179.39	15,180.00	0.00	0.0%
b) Transfers Out		7600-7629	350,755.00	325,755.00	0.00	325,755.00	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	(11,829,910.00)	(12,072,011.00)	0.00	(12,072,011.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,180,665.00)	(12,382,586.00)	15,179.39	(12,382,586.00)		

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)			(388,098.00)	(703,380.00)	7,110,664.90	(703,380.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,346,602.00	9,525,116.00		9,525,116.00	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)			6,346,602.00	9,525,116.00		9,525,116.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,346,602.00	9,525,116.00		9,525,116.00		
2) Ending Balance, June 30 (E + F1e)			5,958,504.00	8,821,736.00		8,821,736.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,306,859.00	2,434,105.00		2,434,105.00		
Unassigned/Unappropriated Amount		9790	3,646,645.00	6,382,631.00		6,382,631.00		

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	23,083,109.00	22,965,139.00	12,953,273.00	22,965,139.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,375,582.00	1,385,161.00	679,884.00	1,385,161.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	1,246.00	871,902.00	1,246.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	334,202.00	331,566.00	170,349.74	331,566.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	7.00	0.00	7.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	47,817,104.00	48,047,247.00	26,451,053.51	48,047,247.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,007,635.00	1,085,803.00	1,045,066.76	1,085,803.00	0.00	0.0%
Prior Years' Taxes		8043	13,767.00	13,737.00	4,476.92	13,737.00	0.00	0.0%
Supplemental Taxes		8044	714,065.00	660,827.00	451,040.50	660,827.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,158,031.00	1,944,243.00	0.00	1,944,243.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	796,937.00	850,644.75	796,937.00	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			76,503,495.00	77,231,913.00	43,477,691.18	77,231,913.00	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	(13,075,254.00)	(13,376,521.00)	(6,181,837.01)	(13,376,521.00)	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			63,428,241.00	63,855,392.00	37,295,854.17	63,855,392.00	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		
, 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						
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						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	16,724.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,724.00	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	276,956.00	258,525.00	258,525.00	258,525.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,019,250.00	1,032,750.00	380,970.91	1,032,750.00	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	756,840.00	379,034.00	756,840.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,296,206.00	2,048,115.00	1,018,529.91	2,048,115.00	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	(8,983.98)	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	145,000.00	145,000.00	82,492.19	145,000.00	0.00	0.0%
Interest		8660	538,000.00	445,000.00	288,774.70	445,000.00	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	65,000.00	65,000.00	31,095.27	65,000.00	0.00	0.0%
Interagency Services		8677	229,000.00	259,000.00	0.00	259,000.00	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	550,000.00	754,930.00	530,508.23	754,930.00	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			1,527,000.00	1,668,930.00	923,886.41	1,668,930.00	0.00	0.0%
TOTAL, REVENUES			66,268,171.00	67,572,437.00	39,238,270.49	67,572,437.00	0.00	0.0%

Iption Resource Codes	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	24,316,311.00	24,041,133.00	13,774,007.72	24,041,133.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	1,354,395.00	1,393,721.00	813,228.62	1,393,721.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	2,660,820.00	2,797,181.00	1,608,478.29	2,797,181.00	0.00	0.0%
Other Certificated Salaries	1900	37,386.00	43,131.00	17,186.95	43,131.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		28,368,912.00	28,275,166.00	16,212,901.58	28,275,166.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	242,515.00	314,851.00	189,487.11	314,851.00	0.00	0.0%
Classified Support Salaries	2200	2,134,257.00	2,009,744.00	1,104,913.17	2,009,744.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	495,885.00	543,926.00	318,434.03	543,926.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	2,695,713.00	2,739,368.00	1,586,320.86	2,739,368.00	0.00	0.0%
Other Classified Salaries	2900	547,775.00	586,570.00	334,343.13	586,570.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		6,116,145.00	6,194,459.00	3,533,498.30	6,194,459.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	4,664,413.00	4,709,900.00	2,667,154.57	4,709,900.00	0.00	0.0%
PERS	3201-3202	1,155,733.00	1,100,497.00	628,171.77	1,100,497.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	875,472.00	874,599.00	498,653.11	874,599.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	5,261,180.00	5,226,920.00	3,026,914.81	5,226,920.00	0.00	0.0%
Unemployment Insurance	3501-3502	16,883.00	16,875.00	9,630.32	16,875.00	0.00	0.0%
Workers' Compensation	3601-3602	451,323.00	450,476.00	257,774.02	450,476.00	0.00	0.0%
OPEB, Allocated	3701-3702	145,611.00	174,622.00	118,784.01	174,622.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Employee Benefits	3901-3902	453,442.00	462,556.00	268,646.21	462,556.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		13,024,057.00	13,016,445.00	7,475,728.82	13,016,445.00	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	300,000.00	684,594.00	350,517.77	684,594.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	11,738.00	6,243.40	11,738.00	0.00	0.0%
Materials and Supplies	4300	2,056,256.00	3,073,665.00	1,023,111.84	3,073,665.00	0.00	0.0%
Noncapitalized Equipment	4400	147,500.00	268,768.00	178,652.44	268,768.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,503,756.00	4,038,765.00	1,558,525.45	4,038,765.00	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	54,470.00	96,161.00	93,505.94	96,161.00	0.00	0.0%
Dues and Memberships	5300	42,150.00	39,401.00	39,574.02	39,401.00	0.00	0.0%
Insurance	5400-5450	529,171.00	545,938.00	543,936.96	545,938.00	0.00	0.0%
Operations and Housekeeping Services	5500	2,042,000.00	2,054,354.00	1,086,194.80	2,054,354.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	127,956.00	156,176.00	76,904.01	156,176.00	0.00	0.0%
Transfers of Direct Costs	5710	(2,000.00)	(7,832.00)	(5,149.09)	(7,832.00)	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	2,152,650.00	1,979,416.00	1,168,595.01	1,979,416.00	0.00	0.0%
Communications	5900	143,600.00	132,963.00	58,880.57	132,963.00	0.00	0.0%
TOTAL, SERVICES AND OTHER RATING EXPENDITURES		5,089,997.00	4,996,577.00	3,062,442.22	4,996,577.00	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	2,643.00	2,643.00	2,643.00	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	15,000.00	92,567.00	92,379.11	92,567.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	95,210.00	95,022.11	95,210.00	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	15,000.00	15,000.00	(408.00)	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	205,075.00	205,075.00	205,074.50	205,075.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			220,075.00	220,075.00	204,666.50	220,075.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(858,556.00)	(939,684.00)	0.00	(939,684.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,782.00)	(3,782.00)	0.00	(3,782.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(862,338.00)	(943,466.00)	0.00	(943,466.00)	0.00	0.0%
TOTAL, EXPENDITURES			54,475,604.00	55,893,231.00	32,142,784.98	55,893,231.00	0.00	0.0%

ption	Resource Codes	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	15,180.00	15,179.39	15,180.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,180.00	15,179.39	15,180.00	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	212,000.00	187,000.00	0.00	187,000.00	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	115,395.00	115,395.00	0.00	115,395.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,755.00	325,755.00	0.00	325,755.00	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 apital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
...ner 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	(11,829,910.00)	(12,072,011.00)	0.00	(12,072,011.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,829,910.00)	(12,072,011.00)	0.00	(12,072,011.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,180,665.00)	(12,382,586.00)	15,179.39	(12,382,586.00)	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	995,884.00	995,884.00	0.00	995,884.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,309,840.00	2,977,572.00	836,698.84	2,977,572.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,419,339.00	4,465,876.00	536,212.37	4,465,876.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,574,267.00	3,415,521.00	1,749,402.44	3,415,521.00	0.00	0.0%
5) TOTAL, REVENUES			10,299,330.00	11,854,853.00	3,122,313.65	11,854,853.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,139,383.00	5,113,720.00	2,939,626.16	5,113,720.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,624,808.00	3,755,537.00	2,111,274.59	3,755,537.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,798,939.00	6,840,950.00	2,196,193.81	6,840,950.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,271,460.00	2,003,267.00	774,815.25	2,003,267.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,326,838.00	3,497,654.00	1,735,785.42	3,497,654.00	0.00	0.0%
6) Capital Outlay		6000-6999	22,547.00	733,875.00	733,873.23	733,875.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,026,415.00	2,032,228.00	(52,325.00)	2,032,228.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	858,556.00	939,684.00	0.00	939,684.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,068,946.00	24,916,915.00	10,439,243.46	24,916,915.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,769,616.00)	(13,062,062.00)	(7,316,929.81)	(13,062,062.00)		
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	930.00	930.00	930.00	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	11,829,910.00	12,072,011.00	0.00	12,072,011.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,829,910.00	12,071,081.00	(930.00)	12,071,081.00		

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)			60,294.00	(990,981.00)	(7,317,859.81)	(990,981.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	234,041.00	1,977,461.00		1,977,461.00	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)			234,041.00	1,977,461.00		1,977,461.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,041.00	1,977,461.00		1,977,461.00		
2) Ending Balance, June 30 (E + F1e)			294,335.00	986,480.00		986,480.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	394,041.00	986,480.00		986,480.00		
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	(99,706.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	995,884.00	995,884.00	0.00	995,884.00	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			995,884.00	995,884.00	0.00	995,884.00	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	1,226,242.00	1,226,242.00	0.00	1,226,242.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,076.00	151,669.00	0.00	151,669.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
, Part A, Basic	3010	8290	686,818.00	766,594.00	674,496.00	766,594.00	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	146,435.00	219,527.00	83,978.00	219,527.00	0.00	0.0%

ption	Resource Codes	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	6,834.00	5,837.00	0.00	5,837.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	59,133.00	84,370.00	3,488.00	84,370.00	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	0.00	409,830.00	0.00	409,830.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	38,766.00	38,766.00	0.00	38,766.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,536.00	74,737.00	74,736.84	74,737.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,309,840.00	2,977,572.00	836,698.84	2,977,572.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
d 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 Materi		8560	357,750.00	364,500.00	11,946.41	364,500.00	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	405,346.00	439,394.00	288,996.96	439,394.00	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	154,467.00	154,467.00	0.00	154,467.00	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	3,501,776.00	3,507,515.00	235,269.00	3,507,515.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,419,339.00	4,465,876.00	536,212.37	4,465,876.00	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	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	160,000.00	394,823.00	394,822.60	394,823.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
ult 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	140,000.00	97,012.00	70,438.09	97,012.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	26,339.00	675,758.00	43,508.75	675,758.00	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	2,247,928.00	2,247,928.00	1,240,633.00	2,247,928.00	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			2,574,267.00	3,415,521.00	1,749,402.44	3,415,521.00	0.00	0.0%
TOTAL, REVENUES			10,299,330.00	11,854,853.00	3,122,313.65	11,854,853.00	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	4,467,074.00	4,301,130.00	2,461,671.60	4,301,130.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	251,687.00	321,950.00	187,519.55	321,950.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	206,074.00	265,704.00	158,766.89	265,704.00	0.00	0.0%
Other Certificated Salaries		1900	214,548.00	224,936.00	131,668.12	224,936.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,139,383.00	5,113,720.00	2,939,626.16	5,113,720.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,225,259.00	2,315,262.00	1,276,133.84	2,315,262.00	0.00	0.0%
Classified Support Salaries		2200	671,062.00	687,612.00	397,994.88	687,612.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	559,759.00	575,681.00	336,561.66	575,681.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	149,750.00	149,854.00	86,387.38	149,854.00	0.00	0.0%
Other Classified Salaries		2900	18,978.00	27,128.00	14,196.83	27,128.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,624,808.00	3,755,537.00	2,111,274.59	3,755,537.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,854,271.00	3,857,358.00	491,223.20	3,857,358.00	0.00	0.0%
PERS		3201-3202	651,085.00	649,502.00	370,385.76	649,502.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	333,982.00	343,410.00	194,256.43	343,410.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,761,198.00	1,784,167.00	1,022,357.84	1,784,167.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,246.00	4,287.00	2,439.16	4,287.00	0.00	0.0%
Workers' Compensation		3601-3602	113,586.00	114,633.00	65,185.46	114,633.00	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	80,571.00	87,593.00	50,345.96	87,593.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,798,939.00	6,840,950.00	2,196,193.81	6,840,950.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	357,750.00	796,666.00	297,675.81	796,666.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	11,319.00	6,270.37	11,319.00	0.00	0.0%
Materials and Supplies		4300	776,096.00	1,026,672.00	334,681.62	1,026,672.00	0.00	0.0%
Noncapitalized Equipment		4400	137,614.00	168,610.00	135,987.45	168,610.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,271,460.00	2,003,267.00	774,815.25	2,003,267.00	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	42,971.00	252,407.00	74,928.54	252,407.00	0.00	0.0%
Dues and Memberships		5300	0.00	745.00	675.00	745.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	5,000.00	1,199.12	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,144.00	185,453.00	107,270.12	185,453.00	0.00	0.0%
Transfers of Direct Costs		5710	2,000.00	7,832.00	5,149.09	7,832.00	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	2,203,623.00	3,040,617.00	1,543,314.36	3,040,617.00	0.00	0.0%
Communications		5900	8,100.00	5,600.00	3,249.19	5,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,326,838.00	3,497,654.00	1,735,785.42	3,497,654.00	0.00	0.0%

ption	Resource Codes	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	2,000.00	2,000.00	2,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	23,718.00	23,717.00	23,718.00	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	22,547.00	708,157.00	708,156.23	708,157.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,547.00	733,875.00	733,873.23	733,875.00	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	68,005.00	61,218.00	0.00	61,218.00	0.00	0.0%
Payments to County Offices		7142	1,958,410.00	1,971,010.00	(52,325.00)	1,971,010.00	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%
·cial Education SELPA Transfers of Apportionments								
ɔ 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	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)			2,026,415.00	2,032,228.00	(52,325.00)	2,032,228.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	858,556.00	939,684.00	0.00	939,684.00	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			858,556.00	939,684.00	0.00	939,684.00	0.00	0.0%
TOTAL, EXPENDITURES			22,068,946.00	24,916,915.00	10,439,243.46	24,916,915.00	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	930.00	930.00	930.00	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	930.00	930.00	930.00	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	11,829,910.00	12,072,011.00	0.00	12,072,011.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,829,910.00	12,072,011.00	0.00	12,072,011.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,829,910.00	12,071,081.00	(930.00)	12,071,081.00	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	64,424,125.00	64,851,276.00	37,295,854.17	64,851,276.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,326,564.00	2,977,572.00	836,698.84	2,977,572.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,715,545.00	6,513,991.00	1,554,742.28	6,513,991.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,101,267.00	5,084,451.00	2,673,288.85	5,084,451.00	0.00	0.0%
5) TOTAL, REVENUES			76,567,501.00	79,427,290.00	42,360,584.14	79,427,290.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,508,295.00	33,388,886.00	19,152,527.74	33,388,886.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,740,953.00	9,949,996.00	5,644,772.89	9,949,996.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,822,996.00	19,857,395.00	9,671,922.63	19,857,395.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,775,216.00	6,042,032.00	2,333,340.70	6,042,032.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,416,835.00	8,494,231.00	4,798,227.64	8,494,231.00	0.00	0.0%
6) Capital Outlay		6000-6999	37,547.00	829,085.00	828,895.34	829,085.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,246,490.00	2,252,303.00	152,341.50	2,252,303.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,782.00)	(3,782.00)	0.00	(3,782.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			76,544,550.00	80,810,146.00	42,582,028.44	80,810,146.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,951.00	(1,382,856.00)	(221,444.30)	(1,382,856.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	15,180.00	15,179.39	15,180.00	0.00	0.0%
b) Transfers Out		7600-7629	350,755.00	326,685.00	930.00	326,685.00	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			(350,755.00)	(311,505.00)	14,249.39	(311,505.00)		

ption	Resource Codes	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)			(327,804.00)	(1,694,361.00)	(207,194.91)	(1,694,361.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,580,643.00	11,502,577.00		11,502,577.00	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)			6,580,643.00	11,502,577.00		11,502,577.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,580,643.00	11,502,577.00		11,502,577.00		
2) Ending Balance, June 30 (E + F1e)			6,252,839.00	9,808,216.00		9,808,216.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	394,041.00	986,480.00		986,480.00		
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	2,306,859.00	2,434,105.00		2,434,105.00		
Unassigned/Unappropriated Amount		9790	3,546,939.00	6,382,631.00		6,382,631.00		

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	23,083,109.00	22,965,139.00	12,953,273.00	22,965,139.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,375,582.00	1,385,161.00	679,884.00	1,385,161.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	1,246.00	871,902.00	1,246.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	334,202.00	331,566.00	170,349.74	331,566.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	7.00	0.00	7.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	47,817,104.00	48,047,247.00	26,451,053.51	48,047,247.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,007,635.00	1,085,803.00	1,045,066.76	1,085,803.00	0.00	0.0%
Prior Years' Taxes		8043	13,767.00	13,737.00	4,476.92	13,737.00	0.00	0.0%
Supplemental Taxes		8044	714,065.00	660,827.00	451,040.50	660,827.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,158,031.00	1,944,243.00	0.00	1,944,243.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	796,937.00	850,644.75	796,937.00	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			76,503,495.00	77,231,913.00	43,477,691.18	77,231,913.00	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	(13,075,254.00)	(13,376,521.00)	(6,181,837.01)	(13,376,521.00)	0.00	0.0%
Property Taxes Transfers		8097	995,884.00	995,884.00	0.00	995,884.00	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			64,424,125.00	64,851,276.00	37,295,854.17	64,851,276.00	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	1,226,242.00	1,226,242.00	0.00	1,226,242.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,076.00	151,669.00	0.00	151,669.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
I, Part A, Basic	3010	8290	686,818.00	766,594.00	674,496.00	766,594.00	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	146,435.00	219,527.00	83,978.00	219,527.00	0.00	0.0%

ption	Resource Codes	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	6,834.00	5,837.00	0.00	5,837.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	59,133.00	84,370.00	3,488.00	84,370.00	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	0.00	409,830.00	0.00	409,830.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	38,766.00	38,766.00	0.00	38,766.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,260.00	74,737.00	74,736.84	74,737.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,326,564.00	2,977,572.00	836,698.84	2,977,572.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
d Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	276,956.00	258,525.00	258,525.00	258,525.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,377,000.00	1,397,250.00	392,917.32	1,397,250.00	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	405,346.00	439,394.00	288,996.96	439,394.00	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	154,467.00	154,467.00	0.00	154,467.00	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	3,501,776.00	4,264,355.00	614,303.00	4,264,355.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,715,545.00	6,513,991.00	1,554,742.28	6,513,991.00	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	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	160,000.00	394,823.00	394,822.60	394,823.00	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	(8,983.98)	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	145,000.00	145,000.00	82,492.19	145,000.00	0.00	0.0%
Interest		8660	538,000.00	445,000.00	288,774.70	445,000.00	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								
'ult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
.on-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	65,000.00	65,000.00	31,095.27	65,000.00	0.00	0.0%
Interagency Services		8677	369,000.00	356,012.00	70,438.09	356,012.00	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	0.00	0.0%
All Other Local Revenue		8699	576,339.00	1,430,688.00	574,016.98	1,430,688.00	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	2,247,928.00	2,247,928.00	1,240,633.00	2,247,928.00	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%
ll Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,101,267.00	5,084,451.00	2,673,288.85	5,084,451.00	0.00	0.0%
TOTAL, REVENUES			76,567,501.00	79,427,290.00	42,360,584.14	79,427,290.00	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	28,783,385.00	28,342,263.00	16,235,679.32	28,342,263.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,606,062.00	1,715,671.00	1,000,748.17	1,715,671.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,866,894.00	3,062,885.00	1,767,245.18	3,062,885.00	0.00	0.0%
Other Certificated Salaries		1900	251,934.00	268,067.00	148,855.07	268,067.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,508,295.00	33,388,886.00	19,152,527.74	33,388,886.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,467,774.00	2,630,113.00	1,465,620.95	2,630,113.00	0.00	0.0%
Classified Support Salaries		2200	2,805,319.00	2,697,356.00	1,502,908.05	2,697,356.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,055,644.00	1,119,607.00	654,995.69	1,119,607.00	0.00	0.0%
Clerical, Technicel and Office Salaries		2400	2,845,463.00	2,889,222.00	1,672,708.24	2,889,222.00	0.00	0.0%
Other Classified Salaries		2900	566,753.00	613,698.00	348,539.96	613,698.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,740,953.00	9,949,996.00	5,644,772.89	9,949,996.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,518,684.00	8,567,258.00	3,158,377.77	8,567,258.00	0.00	0.0%
PERS		3201-3202	1,806,818.00	1,749,999.00	998,557.53	1,749,999.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,209,454.00	1,218,009.00	692,909.54	1,218,009.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,022,378.00	7,011,087.00	4,049,272.65	7,011,087.00	0.00	0.0%
Unemployment Insurance		3501-3502	21,129.00	21,162.00	12,069.48	21,162.00	0.00	0.0%
Workers' Compensation		3601-3602	564,909.00	565,109.00	322,959.48	565,109.00	0.00	0.0%
9, Allocated		3701-3702	145,611.00	174,622.00	118,784.01	174,622.00	0.00	0.0%
..EB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	534,013.00	550,149.00	318,992.17	550,149.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,822,996.00	19,857,395.00	9,671,922.63	19,857,395.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	657,750.00	1,481,260.00	648,193.58	1,481,260.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	23,057.00	12,513.77	23,057.00	0.00	0.0%
Materials and Supplies		4300	2,832,352.00	4,100,337.00	1,357,993.46	4,100,337.00	0.00	0.0%
Noncapitalized Equipment		4400	285,114.00	437,378.00	314,639.89	437,378.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,775,216.00	6,042,032.00	2,333,340.70	6,042,032.00	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	97,441.00	348,568.00	168,434.48	348,568.00	0.00	0.0%
Dues and Memberships		5300	42,150.00	40,146.00	40,249.02	40,146.00	0.00	0.0%
Insurance		5400-5450	529,171.00	545,936.00	543,936.96	545,936.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,044,000.00	2,059,354.00	1,087,393.92	2,059,354.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,100.00	341,629.00	184,174.13	341,629.00	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	4,356,273.00	5,020,033.00	2,711,909.37	5,020,033.00	0.00	0.0%
·munications		5900	151,700.00	138,563.00	62,129.76	138,563.00	0.00	0.0%
.AL, SERVICES AND OTHER OPERATING EXPENDITURES			7,416,835.00	8,494,231.00	4,798,227.64	8,494,231.00	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	4,643.00	4,643.00	4,643.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	23,718.00	23,717.00	23,718.00	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	37,547.00	800,724.00	800,535.34	800,724.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,547.00	829,085.00	828,895.34	829,085.00	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	15,000.00	15,000.00	(408.00)	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	68,005.00	61,218.00	0.00	61,218.00	0.00	0.0%
Payments to County Offices		7142	1,958,410.00	1,971,010.00	(52,325.00)	1,971,010.00	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								
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	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	205,075.00	205,075.00	205,074.50	205,075.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,246,490.00	2,252,303.00	152,341.50	2,252,303.00	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	(3,782.00)	(3,782.00)	0.00	(3,782.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,782.00)	(3,782.00)	0.00	(3,782.00)	0.00	0.0%
TOTAL, EXPENDITURES			76,544,550.00	80,810,146.00	42,582,028.44	80,810,146.00	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	15,180.00	15,179.39	15,180.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,180.00	15,179.39	15,180.00	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	212,000.00	187,000.00	0.00	187,000.00	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	115,395.00	116,325.00	930.00	116,325.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,755.00	326,685.00	930.00	326,685.00	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)			(350,755.00)	(311,505.00)	14,249.39	(311,505.00)	0.00	0.0%

Resource	Description	2019-20 Projected Year Totals
5640	Medi-Cal Billing Option	72,422.00
6010	After School Education and Safety (ASES)	1.00
8150	Ongoing & Major Maintenance Account (RM	426,423.00
9010	Other Restricted Local	487,634.00
Total, Restricted Balance		986,480.00

.ption	Resource Codes	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	1,010,000.00	1,074,512.00	352,144.63	1,074,512.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,000.00	72,000.00	25,258.34	72,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	715,000.00	760,000.00	377,958.48	760,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,797,000.00	1,906,512.00	755,361.45	1,906,512.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	834,344.00	815,825.00	451,044.14	815,825.00	0.00	0.0%
3) Employee Benefits		3000-3999	404,843.00	395,422.00	220,879.44	395,422.00	0.00	0.0%
4) Books and Supplies		4000-4999	636,051.00	669,480.00	384,995.33	669,480.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,157.00	42,182.00	27,003.07	42,182.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	57,923.00	49,420.18	57,923.00	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			1,912,395.00	1,980,832.00	1,133,342.16	1,980,832.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,395.00)	(74,320.00)	(377,980.71)	(74,320.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	115,395.00	116,325.00	930.00	116,325.00	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			115,395.00	116,325.00	930.00	116,325.00		

ption	Resource Codes	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	42,005.00	(377,050.71)	42,005.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,112.00	5,946.00		5,946.00	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)			14,112.00	5,946.00		5,946.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,112.00	5,946.00		5,946.00		
2) Ending Balance, June 30 (E + F1e)			14,112.00	47,951.00		47,951.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	14,112.00	47,951.00		47,951.00		
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								
Child Nutrition Programs		8220	1,010,000.00	1,023,212.00	360,647.08	1,023,212.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	51,300.00	(8,502.45)	51,300.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,010,000.00	1,074,512.00	352,144.63	1,074,512.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	72,000.00	72,000.00	25,258.34	72,000.00	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			72,000.00	72,000.00	25,258.34	72,000.00	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	667,000.00	692,000.00	346,378.13	692,000.00	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	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	48,000.00	68,000.00	31,580.35	68,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			715,000.00	760,000.00	377,958.48	760,000.00	0.00	0.0%
L, REVENUES			1,797,000.00	1,906,512.00	755,361.45	1,906,512.00		

ıption	Resource Codes	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	696,586.00	679,038.00	371,468.01	679,038.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	96,904.00	91,983.00	53,656.19	91,983.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,854.00	44,806.00	25,919.94	44,806.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			834,344.00	815,825.00	451,044.14	815,825.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	129,556.00	121,041.00	69,254.45	121,041.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,644.00	59,803.00	32,806.57	59,803.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	198,843.00	200,128.00	110,880.65	200,128.00	0.00	0.0%
Unemployment Insurance		3501-3502	403.00	392.00	214.48	392.00	0.00	0.0%
Workers' Compensation		3601-3602	10,780.00	10,443.00	5,727.70	10,443.00	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%
r Employee Benefits		3901-3902	3,615.00	3,615.00	1,995.61	3,615.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			404,843.00	395,422.00	220,879.44	395,422.00	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	77,103.00	80,184.00	44,823.71	80,184.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,575.00	1,575.00	1,575.00	0.00	0.0%
Food		4700	558,948.00	587,721.00	338,596.62	587,721.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			636,051.00	669,480.00	384,995.33	669,480.00	0.00	0.0%

ption	Resource Codes	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	500.00	2,000.00	1,526.68	2,000.00	0.00	0.0%
Dues and Memberships		5300	132.00	132.00	0.00	132.00	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	12,047.00	12,047.00	6,829.23	12,047.00	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	24,278.00	27,003.00	18,051.87	27,003.00	0.00	0.0%
Communications		5900	200.00	1,000.00	593.29	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,157.00	42,182.00	27,003.07	42,182.00	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	57,923.00	49,420.18	57,923.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	57,923.00	49,420.18	57,923.00	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%
ıer Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,912,395.00	1,980,832.00	1,133,342.16	1,980,832.00		

ption	Resource Codes	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	115,395.00	116,325.00	930.00	116,325.00	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			115,395.00	116,325.00	930.00	116,325.00	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%
Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
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)			115,395.00	116,325.00	930.00	116,325.00		

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	47,951.00
Total, Restricted Balance		47,951.00

ption	Resource Codes	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	8,500.00	8,500.00	5,070.17	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	5,070.17	8,500.00		
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)			8,500.00	8,500.00	5,070.17	8,500.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	212,000.00	187,000.00	0.00	187,000.00	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			212,000.00	187,000.00	0.00	187,000.00		

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)			220,500.00	195,500.00	5,070.17	195,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	519,230.00	524,218.00		524,218.00	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)			519,230.00	524,218.00		524,218.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			519,230.00	524,218.00		524,218.00		
2) Ending Balance, June 30 (E + F1e)			739,730.00	719,718.00		719,718.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	739,730.00	719,718.00		719,718.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

iption	Resource Codes	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	8,500.00	8,500.00	5,070.17	8,500.00	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			8,500.00	8,500.00	5,070.17	8,500.00	0.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	5,070.17	8,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	212,000.00	187,000.00	0.00	187,000.00	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			212,000.00	187,000.00	0.00	187,000.00	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								
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)			212,000.00	187,000.00	0.00	187,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	716,655.00	470,226.17	716,655.00	0.00	0.0%
5) TOTAL, REVENUES			600,000.00	716,655.00	470,226.17	716,655.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	277,452.00	271,653.00	158,463.20	271,653.00	0.00	0.0%
3) Employee Benefits		3000-3999	123,628.00	120,066.00	70,018.47	120,066.00	0.00	0.0%
4) Books and Supplies		4000-4999	150,000.00	769,731.00	582,819.81	769,731.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	434,800.00	819,017.00	179,115.54	819,017.00	0.00	0.0%
6) Capital Outlay		6000-6999	65,790,104.00	76,233,332.00	38,555,961.08	76,233,332.00	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			66,775,984.00	78,213,799.00	39,546,378.10	78,213,799.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,175,984.00)	(77,497,144.00)	(39,076,151.93)	(77,497,144.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	18,879,537.00	0.00	18,879,537.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	18,879,537.00	0.00	18,879,537.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	68,000,000.00	18,726,673.00	68,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	68,000,000.00	18,726,673.00	68,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,175,984.00)	(9,497,144.00)	(20,349,478.93)	(9,497,144.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,175,984.00	62,856,493.00		62,856,493.00	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)			66,175,984.00	62,856,493.00		62,856,493.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,175,984.00	62,856,493.00		62,856,493.00		
2) Ending Balance, June 30 (E + F1e)			0.00	53,359,349.00		53,359,349.00		
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	0.00	53,359,349.00		53,359,349.00		
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								
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	600,000.00	705,655.00	459,226.17	705,655.00	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	11,000.00	11,000.00	11,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	716,655.00	470,226.17	716,655.00	0.00	0.0%
TOTAL, REVENUES			600,000.00	716,655.00	470,226.17	716,655.00		

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	242,595.00	255,061.00	148,785.00	255,061.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,857.00	16,592.00	9,678.20	16,592.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,452.00	271,653.00	158,463.20	271,653.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	55,572.00	51,716.00	30,167.13	51,716.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,237.00	20,053.00	11,698.46	20,053.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	41,253.00	40,622.00	23,695.56	40,622.00	0.00	0.0%
Unemployment Insurance		3501-3502	133.00	132.00	76.51	132.00	0.00	0.0%
Workers' Compensation		3601-3602	3,418.00	3,387.00	1,974.77	3,387.00	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	3,015.00	4,156.00	2,406.04	4,156.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			123,628.00	120,066.00	70,018.47	120,066.00	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	150,000.00	289,023.00	240,747.25	289,023.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	480,708.00	342,072.56	480,708.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,000.00	769,731.00	582,819.81	769,731.00	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	2,000.00	830.59	2,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	434,800.00	816,517.00	178,045.29	816,517.00	0.00	0.0%
Communications		5900	0.00	500.00	239.66	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			434,800.00	819,017.00	179,115.54	819,017.00	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	3,215,000.00	3,788,506.00	441,402.25	3,788,506.00	0.00	0.0%
Land Improvements		6170	0.00	262,000.00	57,029.36	262,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	62,575,104.00	72,182,826.00	38,057,529.47	72,182,826.00	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			65,790,104.00	76,233,332.00	38,555,961.08	76,233,332.00	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			68,775,984.00	78,213,799.00	39,546,378.10	78,213,799.00		

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	18,879,537.00	0.00	18,879,537.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	18,879,537.00	0.00	18,879,537.00	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	18,879,537.00	0.00	18,879,537.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	18,879,537.00	0.00	18,879,537.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	68,000,000.00	16,726,673.00	68,000,000.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	68,000,000.00	16,726,673.00	68,000,000.00	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	68,000,000.00	16,726,673.00	68,000,000.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	53,359,349.00
Total, Restricted Balance		53,359,349.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	509,000.00	504,000.00	297,523.54	504,000.00	0.00	0.0%
5) TOTAL, REVENUES			509,000.00	504,000.00	297,523.54	504,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,984.00	94,151.00	54,889.52	94,151.00	0.00	0.0%
3) Employee Benefits		3000-3999	37,103.00	38,199.00	22,192.97	38,199.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	2,735.00	1,668.70	2,735.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	82,913.00	159,078.00	113,353.70	159,078.00	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			209,000.00	294,163.00	192,104.89	294,163.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300,000.00	209,837.00	105,418.65	209,837.00		
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	300,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(250,000.00)	0.00	(250,000.00)		

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	(40,163.00)	105,418.65	(40,163.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	141,607.00	212,913.00		212,913.00	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)			141,607.00	212,913.00		212,913.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,607.00	212,913.00		212,913.00		
2) Ending Balance, June 30 (E + F1e)			141,607.00	172,750.00		172,750.00		
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	141,607.00	172,750.00		172,750.00		
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)
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	9,000.00	4,000.00	2,795.40	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	500,000.00	500,000.00	294,728.14	500,000.00	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			509,000.00	504,000.00	297,523.54	504,000.00	0.00	0.0%
TOTAL, REVENUES			509,000.00	504,000.00	297,523.54	504,000.00		

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)
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	80,927.00	86,986.00	50,741.74	86,986.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,057.00	7,165.00	4,147.78	7,165.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			87,984.00	94,151.00	54,889.52	94,151.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,738.00	18,077.00	10,544.87	18,077.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,084.00	6,515.00	3,712.31	6,515.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,653.00	11,165.00	6,512.66	11,165.00	0.00	0.0%
Unemployment Insurance		3501-3502	42.00	45.00	26.18	45.00	0.00	0.0%
Workers' Compensation		3601-3602	1,085.00	1,169.00	681.66	1,169.00	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	1,501.00	1,228.00	715.29	1,228.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,103.00	38,199.00	22,192.97	38,199.00	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	1,000.00	2,201.00	1,135.16	2,201.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	534.00	533.54	534.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	2,735.00	1,668.70	2,735.00	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	2,651.00	339.00	2,651.00	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	39,000.00	39,000.00	39,000.00	39,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,913.00	117,427.00	74,014.70	117,427.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,913.00	159,078.00	113,353.70	159,078.00	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								
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			209,000.00	294,163.00	192,104.89	294,163.00		

,ription	Resource Codes	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	300,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	250,000.00	0.00	250,000.00	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%
ll 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)			(300,000.00)	(250,000.00)	0.00	(250,000.00)		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	172,750.00
Total, Restricted Balance		172,750.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	11,000.00	10,027.68	11,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	3,011,000.00	3,010,027.68	3,011,000.00		
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	16,740.00	11,090.00	16,740.00	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	16,740.00	11,090.00	16,740.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	2,994,260.00	2,998,937.68	2,994,260.00		
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		

.ription	Resource Codes	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)			6,000.00	2,994,260.00	2,998,937.68	2,994,260.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,917.00	83,384.00		83,384.00	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)			108,917.00	83,384.00		83,384.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,917.00	83,384.00		83,384.00		
2) Ending Balance, June 30 (E + F1e)			114,917.00	3,077,644.00		3,077,644.00		
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	114,917.00	3,077,644.00		3,077,644.00		
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		

..ription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	3,000,000.00	3,000,000.00	3,000,000.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	11,000.00	10,027.68	11,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			6,000.00	11,000.00	10,027.68	11,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	3,011,000.00	3,010,027.68	3,011,000.00		

ription	Resource Codes	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%
terials 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	3,740.00	3,740.00	3,740.00	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	13,000.00	7,350.00	13,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	16,740.00	11,090.00	16,740.00	0.00	0.0%

...cription	Resource Codes	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	16,740.00	11,060.00	16,740.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
7710	State School Facilities Projects	3,077,644.00
Total, Restricted Balance		3,077,644.00

cription	Resource Codes	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	3,000.00	1,500.00	708.87	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	1,500.00	708.87	1,500.00		
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)			3,000.00	1,500.00	708.87	1,500.00		
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	15,180.00	15,179.39	15,180.00	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	(15,180.00)	(15,179.39)	(15,180.00)		

cription	Resource Codes	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)			3,000.00	(13,680.00)	(14,470.52)	(13,680.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	94,922.00	82,800.00		82,800.00	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)			94,922.00	82,800.00		82,800.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,922.00	82,800.00		82,800.00		
2) Ending Balance, June 30 (E + F1e)			97,922.00	69,120.00		69,120.00		
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	97,922.00	69,120.00		69,120.00		
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		

cription	Resource Codes	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	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	3,000.00	1,500.00	708.87	1,500.00	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%
TAL, OTHER LOCAL REVENUE			3,000.00	1,500.00	708.87	1,500.00	0.00	0.0%
TAL, REVENUES			3,000.00	1,500.00	708.87	1,500.00		

:cription	Resource Codes	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%
:terials 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		

cription	Resource Codes	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	15,180.00	15,179.39	15,180.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	15,180.00	15,179.39	15,180.00	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	(15,180.00)	(15,179.39)	(15,180.00)		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	69,120.00
Total, Restricted Balance		69,120.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,133,155.00	9,001,196.00	5,474,609.11	9,001,196.00	0.00	0.0%
5) TOTAL, REVENUES			6,133,155.00	9,001,196.00	5,474,609.11	9,001,196.00		
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	37,260.00	37,390.00	12,822.50	37,390.00	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	7,218,085.00	7,025,141.00	6,854,694.41	7,025,141.00	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			7,255,365.00	7,062,531.00	6,867,516.91	7,062,531.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,122,210.00)	1,938,665.00	(1,392,907.80)	1,938,665.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	250,000.00	0.00	250,000.00	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			300,000.00	250,000.00	0.00	250,000.00		

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)			(822,210.00)	2,188,665.00	(1,392,907.80)	2,188,665.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,355,339.00	5,640,229.00		5,640,229.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,355,339.00	5,640,229.00		5,640,229.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,355,339.00	5,640,229.00		5,640,229.00		
2) Ending Balance, June 30 (E + F1e)			4,533,129.00	7,828,894.00		7,828,894.00		
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	4,533,129.00	7,828,894.00		7,828,894.00		
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 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	5,843,155.00	5,843,155.00	3,049,488.82	5,843,155.00	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	40,000.00	40,000.00	27,490.08	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	250,000.00	3,118,041.00	2,397,630.21	3,118,041.00	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			6,133,155.00	9,001,196.00	5,474,609.11	9,001,196.00	0.00	0.0%
TOTAL, REVENUES			6,133,155.00	9,001,196.00	5,474,609.11	9,001,196.00		

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	37,280.00	37,390.00	12,822.50	37,390.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,280.00	37,390.00	12,822.50	37,390.00	0.00	0.0%

cription	Resource Codes	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								
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	5,084,166.00	4,891,242.00	4,720,795.41	4,891,242.00	0.00	0.0%
Other Debt Service - Principal		7439	2,133,899.00	2,133,899.00	2,133,899.00	2,133,899.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,218,085.00	7,025,141.00	6,854,694.41	7,025,141.00	0.00	0.0%
TAL, EXPENDITURES			7,255,366.00	7,062,531.00	6,867,516.91	7,062,531.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	300,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	250,000.00	0.00	250,000.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	7,828,894.00
Total, Restricted Balance		7,828,894.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	125.00	69.09	125.00	0.00	0.0%
5) TOTAL, REVENUES			125.00	125.00	69.09	125.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	125.00	69.09	125.00		
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)			125.00	125.00	69.09	125.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,132.00	7,143.00		7,143.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,132.00	7,143.00		7,143.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,132.00	7,143.00		7,143.00		
2) Ending Net Position, June 30 (E + F1e)			7,257.00	7,268.00		7,268.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,257.00	7,268.00		7,268.00		

cription	Resource Codes	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	125.00	125.00	69.09	125.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125.00	125.00	69.09	125.00	0.00	0.0%
TOTAL, REVENUES			125.00	125.00	69.09	125.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUNO 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								
JURCES								
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,579.26	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,579.26	2,500.00		
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	0.00	0.00	1,700.00	0.00	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			0.00	0.00	1,700.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	(120.74)	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,500.00	2,500.00	(120.74)	2,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	164,292.00	164,033.00		164,033.00	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)			164,292.00	164,033.00		164,033.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			164,292.00	164,033.00		164,033.00		
2) Ending Net Position, June 30 (E + F1e)			166,792.00	166,533.00		166,533.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	166,792.00	166,533.00		166,533.00		

cription	Resource Codes	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	2,500.00	2,500.00	1,579.26	2,500.00	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%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,579.26	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,579.26	2,500.00		

cription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
orkers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
ofessional/Consulting Services and perating Expenditures		5800	0.00	0.00	1,700.00	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 EXPENSES			0.00	0.00	1,700.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	1,700.00	0.00		
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%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

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)	6,858.21	6,906.11	6,906.11	6,906.11	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,858.21	6,906.11	6,906.11	6,906.11	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	19.70	19.70	19.70	19.70	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)	19.70	19.70	19.70	19.70	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,877.91	6,925.81	6,925.81	6,925.81	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			12,513,566.00	24,026,252.00	19,347,789.00	15,220,049.00	12,089,780.00	7,550,294.00	37,319,519.00	19,780,432.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,175,173.00	1,175,173.00	3,343,205.00	2,115,312.00	2,115,312.00	2,455,254.00	2,125,630.00	2,009,112.00
Property Taxes	8020-8079		32,379.00			1,000,241.00	40,741.00	27,898,109.00	1,162.00	94.00
Miscellaneous Funds	8080-8099			(760,939.00)	(1,336,188.00)	(1,030,635.00)	(1,014,586.00)	(1,014,586.00)	(1,024,904.00)	(1,014,586.00)
Federal Revenue	8100-8299		20,202.00	3,238.00	10,734.00	137,002.00	5,389.00	19,470.00	640,664.00	0.00
Other State Revenue	8300-8599				382,476.00	224,225.00	563,691.00	752,185.00	14,642.00	
Other Local Revenue	8600-8799		317,565.00	363,346.00		404,761.00	276,593.00	561,951.00	366,596.00	1,048,818.00
Interfund Transfers In	8910-8929			14,180.00		1,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,545,319.00	794,998.00	2,400,227.00	2,851,906.00	1,987,140.00	30,672,383.00	2,123,790.00	2,043,438.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,497,379.00	2,712,539.00	2,744,887.00	2,759,281.00	2,813,299.00	151,249.00	5,473,893.00	2,746,503.00
Classified Salaries	2000-2999		711,363.00	779,516.00	813,510.00	833,885.00	850,055.00	106,430.00	1,550,014.00	819,703.00
Employee Benefits	3000-3999		1,324,183.00	1,367,168.00	1,401,694.00	1,402,653.00	1,361,336.00	70,760.00	2,744,128.00	1,397,276.00
Books and Supplies	4000-4999		179,821.00	470,532.00	372,284.00	188,009.00	282,673.00	144,774.00	695,248.00	165,322.00
Services	5000-5999		638,872.00	598,237.00	779,819.00	460,546.00	649,916.00	451,606.00	1,219,232.00	596,790.00
Capital Outlay	6000-6599		19,928.00	41,284.00	60,340.00		677,701.00	4,643.00	25,000.00	0.00
Other Outgo	7000-7499		205,074.00			23,100.00			(75,833.00)	
Interfund Transfers Out	7600-7629					930.00				
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,576,620.00	5,969,276.00	6,172,534.00	5,668,404.00	6,634,980.00	929,462.00	11,631,682.00	5,725,594.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,681,263.00	673,748.00	704,266.00	1,429,053.00	105,931.00	28,654.00	41,633.00	176.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,681,263.00	673,748.00	704,266.00	1,429,053.00	105,931.00	28,654.00	41,633.00	176.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		2,264,956.00	177,933.00	1,059,699.00	1,742,824.00	(2,423.00)	2,350.00	72,828.00	2,369.00
Due To Other Funds	9610									
Current Loans	9640		(16,127,680.00)						8,000,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(13,862,724.00)	177,933.00	1,059,699.00	1,742,824.00	(2,423.00)	2,350.00	8,072,828.00	2,369.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	15,543,987.00	495,815.00	(355,433.00)	(313,771.00)	108,354.00	26,304.00	(8,031,195.00)	(2,193.00)
E. NET INCREASE/DECREASE (B - C + D)			11,512,686.00	(4,678,463.00)	(4,127,740.00)	(3,130,269.00)	(4,539,486.00)	29,769,225.00	(17,539,087.00)	(3,684,349.00)
F. ENDING CASH (A + E)			24,026,252.00	19,347,789.00	15,220,049.00	12,089,780.00	7,550,294.00	37,319,519.00	19,780,432.00	16,096,083.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		16,096,083.00	11,160,917.00	18,925,225.00	14,104,673.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,413,153.00	2,066,863.00	2,066,863.00	1,290,497.00		(1.00)	24,351,546.00	24,351,546.00
Property Taxes	8020-8079	7,424.00	19,817,207.00	10,956.00	4,072,054.00		0.00	52,880,367.00	52,880,367.00
Miscellaneous Funds	8080-8099	(2,372,973.00)	(1,156,806.00)	(1,156,806.00)	(497,629.00)		1.00	(12,380,637.00)	(12,380,637.00)
Federal Revenue	8100-8299	14,102.00	153,399.00	10,890.00	1,962,483.00		(1.00)	2,977,572.00	2,977,572.00
Other State Revenue	8300-8599	524,433.00	90,353.00	14,440.00	3,947,546.00			6,513,991.00	6,513,991.00
Other Local Revenue	8600-8799	383,437.00	634,676.00	380,640.00	366,067.00		1.00	5,084,451.00	5,084,451.00
Interfund Transfers In	8910-8929							15,180.00	15,180.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		969,576.00	21,605,692.00	1,306,983.00	11,141,018.00	0.00	0.00	79,442,470.00	79,442,470.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,780,959.00	2,789,594.00	2,790,781.00	3,128,522.00			33,388,886.00	33,388,886.00
Classified Salaries	2000-2999	844,536.00	833,271.00	817,631.00	990,083.00		(1.00)	9,949,996.00	9,949,996.00
Employee Benefits	3000-3999	1,425,686.00	1,418,202.00	1,414,644.00	4,529,665.00			19,857,395.00	19,857,395.00
Books and Supplies	4000-4999	330,097.00	229,811.00	328,161.00	2,655,298.00		2.00	6,042,032.00	6,042,032.00
Services	5000-5999	461,150.00	557,960.00	747,741.00	1,332,363.00		(1.00)	8,494,231.00	8,494,231.00
Capital Outlay	6000-6599	62,314.00	4,657.00	0.00	(66,782.00)		0.00	829,085.00	829,085.00
Other Outgo	7000-7499			33,190.00	2,062,990.00			2,248,521.00	2,248,521.00
Interfund Transfers Out	7600-7629				325,755.00			326,685.00	326,685.00
All Other Financing Uses	7630-7699				0.00			0.00	0.00
TOTAL DISBURSEMENTS		5,904,742.00	5,833,495.00	6,132,148.00	14,957,894.00	0.00	0.00	81,136,831.00	81,136,831.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		(8,832.00)	(7,904.00)	(4,647,988.00)			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	(8,832.00)	(7,904.00)	(4,647,988.00)	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(943.00)	(12,517.00)	(5,307,076.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		8,000,000.00		127,680.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	7,999,057.00	(12,517.00)	(5,179,396.00)	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(8,007,889.00)	4,613.00	531,408.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,935,166.00)	7,764,308.00	(4,820,552.00)	(3,285,468.00)	0.00	0.00	(1,694,361.00)	(1,694,361.00)
F. ENDING CASH (A + E)		11,160,917.00	18,925,225.00	14,104,673.00	10,819,205.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,819,205.00	

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			10,819,205.00	17,657,870.00	12,938,848.00	9,455,299.00	5,909,301.00	2,130,078.00	30,252,407.00	16,687,410.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,185,615.00	1,185,615.00	2,483,860.00	2,134,107.00	2,134,107.00	2,483,860.00	2,134,107.00	2,134,107.00
Property Taxes	8020-8079		33,350.00	0.00	114.00	994,601.00	0.00	26,426,539.00	1,234,913.00	(4,152.00)
Miscellaneous Funds	8080-8099			(508,488.00)	(1,016,977.00)	(587,893.00)	(699,070.00)	(677,984.00)	(677,984.00)	(677,984.00)
Federal Revenue	8100-8299		16,035.00	7,509.00	1,373.00	9,385.00	33,946.00	12,942.00	687,689.00	11,720.00
Other State Revenue	8300-8599			0.00	0.00	408,227.00	0.00	467,547.00	939,415.00	0.00
Other Local Revenue	8600-8799		267,270.00	401,299.00	291,649.00	383,698.00	331,518.00	300,606.00	650,357.00	335,645.00
Interfund Transfers In	8910-8929					0.00	0.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,502,270.00	1,085,935.00	1,760,019.00	3,342,125.00	1,800,501.00	29,013,510.00	4,968,497.00	1,799,336.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,548,353.00	2,690,784.00	2,733,216.00	2,754,196.00	2,827,640.00	136,354.00	5,501,830.00	2,750,337.00
Classified Salaries	2000-2999		714,744.00	800,757.00	800,563.00	840,447.00	844,828.00	97,582.00	1,534,603.00	813,256.00
Employee Benefits	3000-3999		1,369,839.00	1,388,218.00	1,414,144.00	1,424,382.00	1,392,077.00	71,823.00	2,777,516.00	1,411,398.00
Books and Supplies	4000-4999		97,287.00	450,397.00	466,479.00	231,246.00	211,282.00	159,255.00	242,311.00	113,795.00
Services	5000-5999		587,046.00	807,998.00	650,900.00	501,238.00	616,318.00	443,477.00	741,511.00	496,703.00
Capital Outlay	6000-6599		6,018.00	5,055.00	45,797.00	6,172.00	121,279.00	160,471.00	283,532.00	17,070.00
Other Outgo	7000-7499		215,843.00		999.00	(20,516.00)	11,051.00			
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,539,130.00	6,143,209.00	6,112,098.00	5,737,165.00	6,024,475.00	1,068,962.00	11,081,303.00	5,602,559.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		712,267.00	517,886.00	1,756,747.00	(216,372.00)	444,009.00	171,797.00	(132,593.00)	98,112.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	712,267.00	517,886.00	1,756,747.00	(216,372.00)	444,009.00	171,797.00	(132,593.00)	98,112.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		1,836,742.00	179,634.00	888,217.00	934,586.00	(742.00)	(5,984.00)	1,319,598.00	(276,266.00)
Due To Other Funds	9610									
Current Loans	9640		(12,000,000.00)						6,000,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(10,163,258.00)	179,634.00	888,217.00	934,586.00	(742.00)	(5,984.00)	7,319,598.00	(276,266.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	10,875,525.00	338,252.00	868,530.00	(1,150,958.00)	444,751.00	177,781.00	(7,452,191.00)	374,378.00
E. NET INCREASE/DECREASE (B - C + D)			6,838,665.00	(4,719,022.00)	(3,483,549.00)	(3,545,998.00)	(3,779,223.00)	28,122,329.00	(13,564,997.00)	(3,428,845.00)
F. ENDING CASH (A + E)			17,657,870.00	12,938,848.00	9,455,299.00	5,909,301.00	2,130,078.00	30,252,407.00	16,687,410.00	13,258,565.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,258,565.00	8,394,107.00	18,225,658.00	13,472,350.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,483,860.00	2,134,107.00	2,134,107.00	2,483,860.00		(2.00)	25,111,310.00	25,111,310.00
Property Taxes	8020-8079	7,424.00	19,817,207.00	10,956.00	5,945,826.00			54,466,778.00	54,466,778.00
Miscellaneous Funds	8080-8099	(2,372,973.00)	(1,156,806.00)	(1,156,806.00)	(3,146,798.00)			(12,679,763.00)	(12,679,763.00)
Federal Revenue	8100-8299	14,102.00	153,399.00	10,890.00	1,404,373.00		(1.00)	2,363,362.00	2,363,362.00
Other State Revenue	8300-8599	524,433.00	90,353.00	14,440.00	3,542,153.00		(1.00)	5,986,567.00	5,986,567.00
Other Local Revenue	8600-8799	383,437.00	634,676.00	360,640.00	(61,608.00)			4,279,187.00	4,279,187.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,040,283.00	21,672,936.00	1,374,227.00	10,167,806.00	0.00	(4.00)	79,527,441.00	79,527,441.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,780,959.00	2,789,594.00	2,790,781.00	4,192,322.00		2.00	34,496,368.00	34,496,368.00
Classified Salaries	2000-2999	844,536.00	833,271.00	817,631.00	1,458,633.00		(1.00)	10,400,850.00	10,400,850.00
Employee Benefits	3000-3999	1,425,686.00	1,418,202.00	1,414,644.00	5,791,585.00			21,299,514.00	21,299,514.00
Books and Supplies	4000-4999	330,097.00	229,811.00	328,162.00	606,294.00		2.00	3,466,418.00	3,466,418.00
Services	5000-5999	461,150.00	557,960.00	747,740.00	1,170,426.00			7,782,467.00	7,782,467.00
Capital Outlay	6000-6599	62,313.00	4,658.00	0.00	(630,566.00)		(7.00)	81,792.00	81,792.00
Other Outgo	7000-7499			33,190.00	2,011,735.00		0.00	2,252,302.00	2,252,302.00
Interfund Transfers Out	7600-7629				(3,782.00)			(3,782.00)	(3,782.00)
All Other Financing Uses	7630-7699				214,572.00			214,572.00	214,572.00
TOTAL DISBURSEMENTS		5,904,741.00	5,833,496.00	6,132,148.00	14,811,219.00	0.00	(4.00)	79,990,501.00	79,990,501.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		(8,832.00)	(7,904.00)	(3,335,117.00)			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	(8,832.00)	(7,904.00)	(3,335,117.00)	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(943.00)	(12,517.00)	(4,862,325.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		6,000,000.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	5,999,057.00	(12,517.00)	(4,862,325.00)	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(6,007,889.00)	4,613.00	1,527,208.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,864,458.00)	9,831,551.00	(4,753,308.00)	(3,116,205.00)	0.00	0.00	(463,060.00)	(463,060.00)
F. ENDING CASH (A + E)		8,394,107.00	18,225,658.00	13,472,350.00	10,356,145.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,356,145.00	

Description	Object Codes	Projected Year Totals (Form 01I) (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	63,855,392.00	3.21%	65,902,441.00	3.65%	68,305,097.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,048,115.00	-18.21%	1,675,158.00	0.00%	1,675,158.00
4. Other Local Revenues	8600-8799	1,668,930.00	-6.89%	1,553,930.00	0.00%	1,553,930.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,180.00	-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	(12,072,011.00)	4.24%	(12,583,482.00)	2.68%	(12,920,905.00)
6. Total (Sum lines A1 thru A5c)		55,515,606.00	1.86%	56,548,047.00	3.65%	58,613,280.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,275,166.00		29,294,266.00
b. Step & Column Adjustment				488,758.00		506,203.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				530,342.00		296,319.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,275,166.00	3.60%	29,294,266.00	2.74%	30,096,788.00
2. Classified Salaries						
a. Base Salaries				6,194,459.00		6,587,875.00
b. Step & Column Adjustment				87,722.00		94,230.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				305,694.00		445,586.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,194,459.00	6.35%	6,587,875.00	8.19%	7,127,691.00
3. Employee Benefits	3000-3999	13,016,445.00	8.11%	14,072,524.00	3.89%	14,620,553.00
4. Books and Supplies	4000-4999	4,038,765.00	-31.87%	2,751,758.00	5.76%	2,910,383.00
5. Services and Other Operating Expenditures	5000-5999	4,996,577.00	-1.55%	4,918,973.00	6.74%	5,250,661.00
6. Capital Outlay	6000-6999	95,210.00	-26.26%	70,210.00	0.00%	70,210.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,075.00	0.00%	220,075.00	-93.18%	15,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(943,466.00)	-6.75%	(879,773.00)	0.00%	(879,773.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	325,755.00	-34.13%	214,571.00	57.11%	337,116.00
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)		56,218,986.00	1.83%	57,250,479.00	4.01%	59,548,629.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(703,380.00)		(702,432.00)		(935,349.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		9,525,116.00		8,821,736.00		8,119,304.00
2. Ending Fund Balance (Sum lines C and D1)		8,821,736.00		8,119,304.00		7,183,955.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,434,105.00		2,388,244.00		2,464,351.00
2. Unassigned/Unappropriated	9790	6,382,631.00		5,726,060.00		4,714,604.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,821,736.00		8,119,304.00		7,183,955.00

Description	Object Codes	Projected Year Totals (Form 01I) (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	2,434,105.00		2,388,244.00		2,464,351.00
c. Unassigned/Unappropriated	9790	6,382,631.00		5,726,060.00		4,714,604.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,816,736.00		8,114,304.00		7,178,955.00

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.

Addition of 6.1 net certificated FTE and 5.7 FTE classified for growth and opening new elementary school in 20-21; addition of 4.0 certificated FTE and 10.5 classified FTE for opening of new HS in 21-22.

Description	Object Codes	Projected Year Totals (Form 01I) (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	995,884.00	0.00%	995,884.00	0.00%	995,884.00
2. Federal Revenues	8100-8299	2,977,572.00	-20.63%	2,363,362.00	0.00%	2,363,362.00
3. Other State Revenues	8300-8599	4,465,876.00	-3.46%	4,311,409.00	0.00%	4,311,409.00
4. Other Local Revenues	8600-8799	3,415,521.00	-20.21%	2,725,257.00	0.00%	2,725,257.00
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	12,072,011.00	4.24%	12,583,482.00	2.68%	12,920,905.00
6. Total (Sum lines A1 thru A5c)		23,926,864.00	-3.96%	22,979,394.00	1.47%	23,316,817.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,113,720.00		5,202,102.00
b. Step & Column Adjustment				86,933.00		88,436.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,449.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,113,720.00	1.73%	5,202,102.00	1.70%	5,290,538.00
2. Classified Salaries						
a. Base Salaries				3,755,537.00		3,812,975.00
b. Step & Column Adjustment				52,578.00		53,381.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,860.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,755,537.00	1.53%	3,812,975.00	1.40%	3,866,356.00
3. Employee Benefits	3000-3999	6,840,950.00	5.64%	7,226,990.00	1.40%	7,328,093.00
4. Books and Supplies	4000-4999	2,003,267.00	-64.33%	714,660.00	0.00%	714,660.00
5. Services and Other Operating Expenditures	5000-5999	3,497,654.00	-18.13%	2,863,494.00	0.00%	2,863,494.00
6. Capital Outlay	6000-6999	733,875.00	-98.42%	11,582.00	0.00%	11,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,032,228.00	0.00%	2,032,228.00	0.00%	2,032,228.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	939,684.00	-6.78%	875,991.00	0.00%	875,991.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	930.00	-100.00%	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)		24,917,845.00	-8.74%	22,740,022.00	1.07%	22,982,942.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(990,981.00)		239,372.00		333,875.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1c)		1,977,461.00		986,480.00		1,225,852.00
2. Ending Fund Balance (Sum lines C and D1)		986,480.00		1,225,852.00		1,559,727.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	986,480.00		1,225,852.00		1,559,727.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		986,480.00		1,225,852.00		1,559,727.00

Description	Object Codes	Projected Year Totals (Form 01I) (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.

20-21: Inc in 1.0 FTE RSP and .7075 FTE paprofessional for new elementary school, back out certain salary expenditures from restricted carryover

Description	Object Codes	Projected Year Totals (Form 01I) (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	64,851,276.00	3.16%	66,898,325.00	3.59%	69,300,981.00
2. Federal Revenues	8100-8299	2,977,572.00	-20.63%	2,363,362.00	0.00%	2,363,362.00
3. Other State Revenues	8300-8599	6,513,991.00	-8.10%	5,986,567.00	0.00%	5,986,567.00
4. Other Local Revenues	8600-8799	5,084,451.00	-15.84%	4,279,187.00	0.00%	4,279,187.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,180.00	-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%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		79,442,470.00	0.11%	79,527,441.00	3.02%	81,930,097.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,388,886.00		34,496,368.00
b. Step & Column Adjustment				575,691.00		594,639.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				531,791.00		296,319.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,388,886.00	3.32%	34,496,368.00	2.58%	35,387,326.00
2. Classified Salaries						
a. Base Salaries				9,949,996.00		10,400,850.00
b. Step & Column Adjustment				140,300.00		147,611.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				310,554.00		445,586.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,949,996.00	4.53%	10,400,850.00	5.70%	10,994,047.00
3. Employee Benefits	3000-3999	19,857,395.00	7.26%	21,299,514.00	3.05%	21,948,646.00
4. Books and Supplies	4000-4999	6,042,032.00	-42.63%	3,466,418.00	4.58%	3,625,043.00
5. Services and Other Operating Expenditures	5000-5999	8,494,231.00	-8.38%	7,782,467.00	4.26%	8,114,155.00
6. Capital Outlay	6000-6999	829,085.00	-90.13%	81,792.00	0.00%	81,792.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,252,303.00	0.00%	2,252,303.00	-9.11%	2,047,228.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,782.00)	0.00%	(3,782.00)	0.00%	(3,782.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	326,685.00	-34.32%	214,571.00	57.11%	337,116.00
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)		81,136,831.00	-1.41%	79,990,501.00	3.18%	82,531,571.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,694,361.00)		(463,060.00)		(601,474.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		11,502,577.00		9,808,216.00		9,345,156.00
2. Ending Fund Balance (Sum lines C and D1)		9,808,216.00		9,345,156.00		8,743,682.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	986,480.00		1,225,852.00		1,559,727.00
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	2,434,105.00		2,388,244.00		2,464,351.00
2. Unassigned/Unappropriated	9790	6,382,631.00		5,726,060.00		4,714,604.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,808,216.00		9,345,156.00		8,743,682.00

Description	Object Codes	Projected Year Totals (Form 01I) (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	2,434,105.00		2,388,244.00		2,464,351.00
c. Unassigned/Unappropriated	9790	6,382,631.00		5,726,060.00		4,714,604.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,816,736.00		8,114,304.00		7,178,955.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.87%		10.14%		8.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,906.11		6,975.17		7,044.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,136,831.00		79,990,501.00		82,531,571.00
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)		81,136,831.00		79,990,501.00		82,531,571.00
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)		2,434,104.93		2,399,715.03		2,475,947.13
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)		2,434,104.93		2,399,715.03		2,475,947.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	6,906.11	6,906.11		
Charter School	0.00	0.00		
Total ADA	**6,906.11**	**6,906.11**	**0.0%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	6,975.00	6,975.00		
Charter School				
Total ADA	**6,975.00**	**6,975.00**	**0.0%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	7,045.00	7,045.00		
Charter School				
Total ADA	**7,045.00**	**7,045.00**	**0.0%**	**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)

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 First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	7,209	7,209		
Charter School				
Total Enrollment	7,209	7,209	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	7,281	7,281		
Charter School				
Total Enrollment	7,281	7,281	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	7,354	7,354		
Charter School				
Total Enrollment	7,354	7,354	0.0%	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	6,582	6,878	
Charter School			
Total ADA/Enrollment	**6,582**	**6,878**	**95.7%**
Second Prior Year (2017-18)			
District Regular	6,667	6,979	
Charter School			
Total ADA/Enrollment	**6,667**	**6,979**	**95.5%**
First Prior Year (2018-19)			
District Regular	6,779	7,088	
Charter School	0		
Total ADA/Enrollment	**6,779**	**7,088**	**95.6%**
		Historical Average Ratio:	95.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.1%**

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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	6,906	7,209		
Charter School	0			
Total ADA/Enrollment	**6,906**	**7,209**	**95.8%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	6,975	7,281		
Charter School				
Total ADA/Enrollment	**6,975**	**7,281**	**95.8%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	7,045	7,354		
Charter School				
Total ADA/Enrollment	**7,045**	**7,354**	**95.8%**	**Met**

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

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

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

Explanation:
(required if NOT met)

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) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2019-20)	77,646,004.00	77,230,667.00	-0.5%	Met
1st Subsequent Year (2020-21)	80,472,102.00	79,578,088.00	-1.1%	Met
2nd Subsequent Year (2021-22)	83,275,389.00	82,286,321.00	-1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2016-17)	42,986,493.22	49,423,447.71	87.0%
Second Prior Year (2017-18)	44,217,611.40	51,514,121.98	85.8%
First Prior Year (2018-19)	45,779,469.28	52,103,937.40	87.9%
		Historical Average Ratio:	86.9%

	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):	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

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 ' are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2019-20)	47,486,070.00	55,893,231.00	85.0%	Met
1st Subsequent Year (2020-21)	49,954,665.00	57,035,908.00	87.6%	Met
2nd Subsequent Year (2021-22)	51,845,032.00	59,211,513.00	87.6%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	2,767,929.00	2,977,572.00	7.6%	Yes
1st Subsequent Year (2020-21)	2,309,839.00	2,363,362.00	2.3%	No
2nd Subsequent Year (2021-22)	2,309,839.00	2,363,362.00	2.3%	No

Explanation: (required if Yes)
Title IV revenue ($50k), CSI revenue ($155k - current year only)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	6,526,683.00	6,513,991.00	-0.2%	No
1st Subsequent Year (2020-21)	6,372,216.00	5,986,567.00	-6.1%	Yes
2nd Subsequent Year (2021-22)	6,372,216.00	5,986,567.00	-6.1%	Yes

Explanation: (required if Yes)
Reduction in projected Early Intervention Special Ed funds in future years

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	4,706,452.00	5,084,451.00	8.0%	Yes
1st Subsequent Year (2020-21)	3,969,172.00	4,279,187.00	7.8%	Yes
2nd Subsequent Year (2021-22)	3,969,172.00	4,279,187.00	7.8%	Yes

Explanation: (required if Yes)
Recognize MAA revenues of $185k end assume ongoing MAA revenues of $100k, increase RDA Facilities revenues in current and future years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	6,053,567.00	6,042,032.00	-0.2%	No
1st Subsequent Year (2020-21)	3,663,691.00	3,466,418.00	-5.4%	Yes
2nd Subsequent Year (2021-22)	3,823,816.00	3,625,043.00	-5.2%	Yes

Explanation: (required if Yes)
20-21: Effect of $200k reduction on 4xxx due to transfers to other objects. This is mitigated in 19-20 because of one-time revenues (such as some of the MAA funds) recognized in the current year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	8,275,581.00	8,494,231.00	2.6%	No
1st Subsequent Year (2020-21)	7,584,875.00	7,782,467.00	2.6%	No
2nd Subsequent Year (2021-22)	7,778,419.00	8,114,155.00	4.3%	No

Explanation: (required if Yes)

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)	14,001,064.00	14,576,014.00	4.1%	Met
1st Subsequent Year (2020-21)	12,651,227.00	12,629,116.00	-0.2%	Met
2nd Subsequent Year (2021-22)	12,651,227.00	12,629,116.00	-0.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	14,329,148.00	14,536,263.00	1.4%	Met
1st Subsequent Year (2020-21)	11,248,566.00	11,248,885.00	0.0%	Met
2nd Subsequent Year (2021-22)	11,602,235.00	11,739,198.00	1.2%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	2,410,376.00	2,313,776.00	Not Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,313,776.00	

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)])
x	Other (explanation must be provided)

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

We do not anticipate spending all budgeted expenditures; therefore, we have budgeted 3% of prior-year actual expenditures and transfers out.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.9%	10.1%	8.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.6%	3.4%	2.9%

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: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
ent Year (2019-20)	(703,380.00)	56,218,986.00	1.3%	Met
1st Subsequent Year (2020-21)	(702,432.00)	57,250,479.00	1.2%	Met
2nd Subsequent Year (2021-22)	(935,349.00)	59,548,629.00	1.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	9,808,216.00	Met
1st Subsequent Year (2020-21)	9,345,156.00	Met
2nd Subsequent Year (2021-22)	8,743,682.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	10,819,205.00	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. STANOARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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.)	6,906	6,975	7,045
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 for item 2e 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? No
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 01I, objects 1000-7999) (Form MYPI, Line B11)	81,136,831.00	79,990,501.00	82,531,571.00
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)	81,136,831.00	79,990,501.00	82,531,571.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,434,104.93	2,399,715.03	2,475,947.13
6. Reserve Standard - by Amount ($69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
District's Reserve Standard (Greater of Line B5 or Line B6)	2,434,104.93	2,399,715.03	2,475,947.13

Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,434,105.00	2,388,244.00	2,464,351.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,382,631.00	5,726,060.00	4,714,604.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,816,736.00	8,114,304.00	7,178,955.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.87%	10.14%	8.70%
District's Reserve Standard (Section 10B, Line 7):	2,434,104.93	2,399,715.03	2,475,947.13
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

PLEMENTAL 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? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify tha 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:

7. 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)	(12,509,041.00)	(12,072,011.00)	-3.5%	(437,030.00)	Met
1st Subsequent Year (2020-21)	(13,252,829.00)	(12,405,886.00)	-6.4%	(846,943.00)	Not Met
2nd Subsequent Year (2021-22)	(13,552,947.00)	(12,739,761.00)	-6.0%	(813,186.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	15,180.00	15,180.00	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
1c. Transfers Out, General Fund *					
Current Year (2019-20)	351,685.00	326,685.00	-7.1%	(25,000.00)	Not Met
1st Subsequent Year (2020-21)	214,571.00	214,571.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	337,117.00	337,116.00	0.0%	(1.00)	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)
Reduction of $350k in unrestricted contribution to RRM (will be paid from restricted RDA funds), reduction in NPA/NPS costs

1b. MET - Projected transfers in 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)

NOT MET - The projected transfers out of 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)	$25k tiny house was purchased for the farm out of Fund 01, so contriubtion to Fund 17 was reduced.

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 commitments[1] 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) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — Yes

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	117,820,000
Supp Early Retirement Program		01/0000/8xxx	01/0000/7439	410,360
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
2015 Refunding Mello-Roos Bonds		49/8622	49/743x	10,373,511
Series 2011 COP		49/8622	49/743x	7,445,000
Series 2016 Refunding COP		49/8622	49/743x	67,260,000
Series 2017 Refunding COP		49/8622	49/743x	50,800,000
Series 2019 Refunding COP		49/8622	49/743x	0
TOTAL:				254,108,871

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				
General Obligation Bonds	1,936,418	9,238,133	7,429,851	7,430,676
Supp Early Retirement Program	205,179	205,180	205,180	
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2015 Refunding Mello-Roos Bonds	885,337	886,365	885,333	882,999
Series 2011 COP	559,813	186,869	0	0
Series 2016 Refunding COP	3,287,018	3,451,769	3,335,494	3,551,294
Series 2017 Refunding COP	3,019,987	2,505,038	2,585,238	2,458,638
Series 2019 Refunding COP	0	0	355,538	338,988
Total Annual Payments:	9,893,752	16,473,354	14,796,634	14,662,595
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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)

In the current year, the district made its final payment on old GO bonds, and its first payment on new GO bonds. Next year, GO bond payments go down to only the new GO bond payments.

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? — Yes

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	7,032,660.00	11,819,087.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,116,509.00	4,709,170.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,916,151.00	7,109,917.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Apr 02, 2019	Feb 11, 2020

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2019-20)	0.00	0.00
1st Subsequent Year (2020-21)	0.00	0.00
2nd Subsequent Year (2021-22)	0.00	0.00

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)	155,872.00	174,622.00
1st Subsequent Year (2020-21)	155,872.00	174,622.00
2nd Subsequent Year (2021-22)	155,872.00	174,622.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	308,245.00	342,562.00
1st Subsequent Year (2020-21)	308,245.00	423,180.00
2nd Subsequent Year (2021-22)	308,245.00	498,406.00

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

4. Comments:

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)

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

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	338.7	348.0	353.0	357.0

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

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

Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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			

Certificated (Non-management) 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			
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?

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	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?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

..ificated (Non-management) Attrition (layoffs and retirements)	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?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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? Yes

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	210.9	217.6	223.3	235.6

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

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

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

ɔlfied (Non-management) 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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	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?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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? Yes

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	57.0	59.6	61.7	61.7

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

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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?			
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			

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?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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? No

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

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

ITIONAL 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)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Bridge Financing Plan Update

AGENDA ITEM AREA:
Information

REQUESTED BY:
Audrey Kilpatrick
Asst. Supt. - Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
Facilities Financing

MEETING DATE:
April 21, 2020

ROLL CALL REQUIRED:
No

BACKGROUND:

As part of the District's capital facilities construction plan, including the construction of Twelve Bridges High School, Leaman Elementary, Lincoln High Modernization and Glen Edwards Middle Modernization, several funding applications have been submitted to the State. As previously discussed with the Board, the State has not been timely in releasing their share of funding for capital projects. As such, in order to fund the State's portion of project costs, beyond what the District's General Obligation Bonds were intended to fund, the District is planning to issue two bridge financings. The first bridge financing was completed in December 2019. Tonight, staff will update the Board on the plan for Bridge Financing #2 and seek direction to move forward with the financing, to be approved at a subsequent Board meeting.

Cathy Dominico, the District's financial advisor from Capitol Public Finance Group, will present the timeline and update of the Bridge Financing Plan.

RECOMMENDATION:

Receive information and update related to Bridge Financing Plan.

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

Funding the District's Remaining Capital Project Costs

April 21, 2020

Capitol | PFG

Funded Projects

Twelve Bridges High School Construction

Scott M. Leaman Elementary School Construction

Glen Edwards Middle School Modernization



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Slide 2

Remaining Capital Cost Estimates

Cost Category	Estimated Cost
Remaining Estimated Twelve Bridges High School Costs	
Remaining Construction Costs (As of Mar. 1, 2020)	$50,962,963
Remaining Soft Costs (As of Mar. 1, 2020)	$4,755,216
Total Remaining Estimated Twelve Bridges High School Costs	**$55,718,179**
Remaining Estimated Leaman Elementary School Costs	
Remaining Construction Costs (As of Mar. 1, 2020)	$14,035,322
Remaining Soft Costs (As of Mar. 1, 2020)	$1,747,233
Total Remaining Estimated Leaman Elementary School Costs	**$15,782,555**
Remaining Estimated GEMS Upgrade and Improvement Costs	
Remaining Construction Costs (As of Mar. 1, 2020)	$9,307,874
Remaining Soft Costs (As of Mar. 1, 2020)	$1,619,593
Total Remaining Estimated GEMS Project Costs	**$10,927,467**
Financing Costs	
Bridge Financing #1 Interest Cost	$2,013,733
Bridge Financing #2 Interest Cost	$7,520,000
Total Financing Costs	**$9,533,733**
Total Remaining Capital Costs	**$91,961,934**

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Slide 3

Capital Project Funding Sources (as of Mar. 1, 2020)

Funding Source	Estimated Amount	Estimated Timing
Remaining Measure A GO Bonds	$1,458,748	Available
Remaining Measure N GO Bonds	$8,358,053	Available
State CTE Funding for Twelve Bridges High School	$3,000,000	Available
Proceeds from Bridge Financing #1	$18,000,000	Available
Proceeds from Bridge Financing #2	$51,500,000	2020
State Reimbursement for Lincoln High New Construction	$2,357,426	2021
State Reimbursement for Lincoln High Modernization	$6,043,676	2023
State Modernization Funding for GEMS	$5,470,550	2023
State New Construction Funding for GEMS	$4,395,460	2023
State New Construction Funding for Twelve Bridges High School*	$43,874,610	2024
State New Construction Funding for Scott M. Leaman Elementary*	$14,996,201	2024
State Modernization Funding for GEMS - Phase II*	$110,267	2024
State New Construction Funding for GEMS - Phase II*	$2,696,216	2024
Developer Fees	$0	TBD
Interest Earnings	$758,690	Ongoing
Total Remaining Capital Project Funding Sources	**$163,019,898**	
Less: Estimated Remaining Project/Interest Costs	$91,961,934	
Less: Repayment of Bridge Financings	$69,500,000	
Excess/(Shortfall)	**$1,557,964**	

** Funding for projects submitted beyond Prop. 51 have been adjusted for inflation at 3% per year.*

Source: State funding information provided by School Facility Consultants, November 8, 2019.

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Slide 4

Status of State Funding

Reclaimed funding for Twelve Bridges HS CTE

- $3,000,000

4 project applications submitted and in line for funding from Prop 51 for Lincoln HS and CEMS

- $18,267,112

2 project applications submitted after Prop 51 funding was exhausted for Twelve Bridges HS and Creekview HS

- $50,782,509

2 project applications planned to be submitted for CEMS

- $2,420,897

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Slide 5

Conceptual Funding Plan

Issue a Community Facilities District (CFD) Bond Anticipation Note (BAN) for the "bridge loan"

- Security for repayment is the annual CFD tax collections from both CFD 1 and 2
  - These revenue streams are part of the District's COP repayment plan, so the BAN(s) will actually be repaid from the receipt of future State funds.

Include an estimated $1 million in project costs for the Twelve Bridges MS heat loop project

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Slide 6

BAN(s) Structure

- Structure of the BAN(s) can buy some time for a possible 2022 and/or 2024 State school bond with a 5-year term.
  - If there is no successful State school bond, the District will have to refinance the BAN(s) and repay it over the remaining life of the 2 CFDs, which would require alternative funding for the COPs.
- Assuming a successful future State school bond, the District will have sufficient funds to repay the BAN(s) and Bridge Financing #1 in their entirety.



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Method of Sale

- With the Covid-19 situation, the traditional public bond market is in turmoil
- Recommending a direct placement
  - Offers the lowest cost of funds in today's market
  - Less volatility than public offering
  - Will fund in a timely manner, meeting project cash flow requirements
- As part of the approval process, the lender will ask the District to agree to the terms of a take-out financing should the BAN not be repayable by 2025



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Schedule

Apr. 30	•Obtain Bids for Direct Placement
May 5	•Board Updated on Direct Placement Bids
May 19	•Board Approval Consideration of Financing Documents
Jun. 2	•CFD BAN Proceeds Deposited

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Slide 9

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Adoption of Revised/New Exhibits/Policies/Regulations

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
April 21, 2020

ROLL CALL REQUIRED:
No

BACKGROUND:
These new and/or revised exhibits/policies/regulations are now being presented for approval by the Board of Trustees.

- BP 2121 – Superintendent's Contract
- BP 3600 – Consultants
- AR 4030– Nondiscrimination in Employment
- BP 4033 – Lactation Accommodations
- BP 4151/4251/4351– Employee Compensation
- BP/AR 5116.1 – Intradistrict Open Enrollment
- BP/AR 5117 – Interdistrict Attendance
- BP/AR/E 5118 – Open Enrollment Act Transfers (Deleted)

RECOMMENDATION:
Administration recommends the Board of Trustees approve the new and revised Exhibits, Policies, and Regulations as submitted.

wp/rk/factform

POLICY GUIDE SHEET
December 2019

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

BP 2121 - Superintendent's Contract
(BP revised)

Policy updated to add professional development as an optional component that may be addressed in the superintendent's contract, consistent with CSBA's Superintendent Contract Template. Section on "Termination of Contract" deletes material related to maximum cash settlement requirements for contracts executed prior to January 1, 2016, since state law limits the term of the contract to a maximum of four years.

BP 3600 - Consultants
(BP revised)

Policy updated to reflect **NEW LAW (AB 5)** which codifies a three-part test, established in *Dynamex Operations West Inc. v. Superior Court of Los Angeles*, to determine whether a person providing services for remuneration should be classified as an employee or an independent contractor. Policy also updates the statement on nondiscrimination to include additional protected categories, and reflects law regarding harassment of or by an independent contractor.

AR 4030 - Nondiscrimination in Employment
(AR revised)

Regulation updated to reflect **NEW LAW (SB 778)** which delays until January 1, 2021 a requirement for districts with five or more employees to provide at least two hours of sexual harassment training to supervisory employees and at least one hour of sexual harassment training to nonsupervisory employees. Regulation also reflects **NEW LAW (AB 9)** which allows complaints of employment discrimination to be filed with the Department of Fair Employment and Housing up to three years after the alleged act.

BP 4033 - Lactation Accommodation
(BP revised)

Policy updated to reflect **NEW LAW (SB 142)** which mandates districts to adopt policy that addresses an employee's right to request lactation accommodation, the process by which the employee makes the request, the district's obligation to respond to the request, and the employee's right to file a complaint with the Labor Commissioner alleging any violation of the right to lactation accommodation. Policy also reflects provisions of SB 142 requiring districts to provide a lactation room or location with prescribed features, prohibiting districts from discriminating or retaliating against an employee who exercises the right to lactation accommodation, and authorizing districts with fewer than 50 employees to seek an exemption from the requirement to provide lactation accommodation if the district demonstrates that the requirement poses an undue hardship.

BP 4151/4251/4351 - Employee Compensation
(BP revised)

Policy updated to clarify that, in determining whether an executive, administrative, or professional employee is exempt from overtime rules, the salary threshold established by state law supersedes the threshold established by federal law (as raised by new federal rule September 24, 2019). Policy also deletes complex information on Internal Revenue Service forms that must be completed by employees who earn compensation over 9 or 10 months but elect to spread salary payments over 12 months, thereby creating "deferred compensation."

BP/AR 5116.1 - Intradistrict Open Enrollment
(BP/AR revised)

Policy and regulation updated to delete material related to transfers under the state Open Enrollment Act and federal Program Improvement, as those programs are no longer operational. Policy also reflects **NEW LAW (AB 1127)** which requires districts to approve an intradistrict transfer request for a student who is a victim of bullying, as defined. Optional item added for districts electing to offer intradistrict transfers to all students in a school identified by the California Department of Education (CDE) for comprehensive support and improvement (CSI), in which case priority must be given to the lowest achieving students from low-income families. Regulation revised to clarify timelines for transfers out of schools identified by CDE as "persistently dangerous." For districts that offer transfers out of CSI schools, regulation allows a transfer student the opportunity to remain in the school of enrollment until completing the highest grade offered at that school.

BP/AR 5117 - Interdistrict Attendance
(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 1127)** which requires districts to provide transportation assistance to transfer students who are victims of bullying or are children of active duty military parents/guardians, if they are also eligible for free or reduced-priced meals. Regulation updated to reflect provisions of AB 1127 which (1) prohibit consideration of specified characteristics when selecting students for transfer who are victims of bullying or children of active duty military parents/guardians and (2) require a district to accept a transfer out of the district for a victim of bullying if the district has only one school offering the student's grade level.

BP/AR/E 5118 - Open Enrollment Act Transfers
(BP/AR/E deleted)

Policy, regulation, and exhibit deleted since CDE no longer identifies low-achieving schools based on the Academic Performance Index for purposes of developing an Open Enrollment List of schools, in which students had the option to transfer to a higher achieving school within or outside the district.

SUPERINTENDENT'S CONTRACT

The Board of Trustees believes that the Superintendent's employment contract should outline the framework through which the Board and Superintendent ~~are to~~ **will** work together **as a governance team** to achieve district goals and objectives. When approving the Superintendent's employment contract, the Board shall consider the ~~need for~~ **value of** stability in district administration**,** ~~and shall ensure~~ the best use of district resources**, and the Board's duty to ensure accountability to the public for the performance of the district's schools**.

(cf. 0200 – Goals for the School District)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 2120 - Superintendent Recruitment and Selection)
(cf. 4312.1 - Contracts)
(cf. 9000 - Role of the Board)

The contract shall be reviewed by the district's legal counsel and may include the following:

1. Term of the contract, which shall be for no more than four years pursuant to Education Code 35031

2. Length of the work year and hours of work

3. Salary, health and welfare benefits, and other compensation for the position**, including a statement that any subsequent increase in the Superintendent's salary shall be at the sole discretion of the Board**

(cf. 4154/4254/4354 - Health and Welfare Benefits)

4. Reimbursement of work-related expenses, including mileage reimbursement, consistent with Board policies, regulations, and guidelines applicable to other professional administrative staff

(cf. 3350 - Travel Expenses)

The contract may also address payment for professional dues and activities, the district's provision of cell phones or other technological devices, and the ~~Superintendent's~~ use of ~~his/her~~ **a** personal vehicle.

(cf. 4040 - Employee Use of Technology)

5. Vacation, illness and injury leave, and personal leaves

(cf. 4161/4261/4361 - Leaves)
(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)
(cf. 4161.2/4261.2/4361.2 - Personal Leaves)
(cf. 4161.5/4261.5/4361.5 - Military Leave)
(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

SUPERINTENDENT'S CONTRACT (continued)

6. Professional development

~~6.~~**7.** General duties and responsibilities of the position

(cf. 2110 - Superintendent Responsibilities and Duties)

~~7.~~**8.** Criteria, process, and procedure for annual evaluation of the Superintendent

(cf. 2140 - Evaluation of the Superintendent)

~~8. A statement that any subsequent increase in the Superintendent's salary shall be at the sole discretion of the Board~~

9. A statement that there shall be no automatic renewal or extension of the contract, although the Board can enter into a new contract with the Superintendent prior to the expiration of the existing contract

10. Timeline for providing written notice to the Superintendent if the Board does not wish to enter into a new contract, which shall be at least 45 days in advance of the expiration of the term of the contract pursuant to Education Code 35031, and the responsibility of the Superintendent to remind the Board in a timely manner of the requirement to give notice

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

11. Conditions and process for termination of the contract including the maximum cash settlement that the Superintendent may receive if the contract is terminated prior to its expiration date

12. Matters related to liability and indemnification against demands, claims, suits, actions, and legal proceeding brought against the Superintendent in ~~his/her~~ **the Superintendent's** official capacity in the performance of **employment-related** duties ~~related to his/her employment~~

The Board shall deliberate about the terms of the contract in closed session at a regular meeting. However, discussions regarding the salary, salary schedule, or other compensation may occur in closed session of a regular meeting only between the Board and its designated representative(s), as permitted under Government Code 54957.6 (the "labor exception"), for the purpose of reviewing the Board's position and/or instructing the designated representative(s) prior to or during bona fide negotiations with the current or prospective Superintendent. Such deliberations shall not be held during a special meeting. (Government Code 54956, 54957, 54957.6)

SUPERINTENDENT'S CONTRACT (continued)

The Board may consult with district legal counsel prior to holding a closed session with the designated representative(s) to discuss compensation to be paid to the current or prospective Superintendent.

(cf. 9320 – Meetings and Notices)
(cf. 9321 - Closed Session ~~Purposes and Agendas~~)
~~(cf. 9321.1 - Closed Session Actions and Reports)~~

Terms of the contract shall remain confidential until the ratification process commences.

(cf. 9011 - Disclosure of Confidential/Privileged Information)

The Board shall take final action on the Superintendent's contract during an open session of a regularly scheduled Board meeting, and that action shall be reflected in the Board's minutes. At that meeting, prior to taking action, the Board shall orally report a summary of the recommendation for the final action on the Superintendent's salary or compensation in the form of fringe benefits. (Government Code 3511.1, 53262, 54953)

Copies of the contract and other public records created or received in the process of developing the recommendation related to the Superintendent's salary, benefits, and other compensation shall be available to the public upon request. (Government Code 53262, 54953~~, 54957.6~~)

(cf. 1340 – Access to District Records)
(cf. 3580 - District Records)

Termination of Contract

Prior to the expiration of the contract, the Board may terminate the Superintendent's employment contract in accordance with law and applicable contract provisions.

(cf. 4117.5/4217.5/4317.5 - Termination Agreements)

In such an event, ~~any~~ **the maximum** cash settlement that the Superintendent may receive upon termination of the contract shall not exceed ~~his/her~~ **the Superintendent's** monthly salary multiplied by the number of months left on the contract or~~, if the unexpired term of the contract is more than 18 months and the contract was executed prior to January 1, 2016, no greater thanthe Superintendent's monthly salary multiplied by 18. For any contract executed on or after January 1, 2016, any cash settlement shall not exceed~~ the Superintendent's monthly salary multiplied by 12**, whichever is less**. (Government Code 53260)

The cash settlement shall not include any noncash items other than health benefits, which may be continued for the same duration of time as covered in the settlement or until the Superintendent finds other employment, whichever occurs first. (Government Code 53260, 53261)

SUPERINTENDENT'S CONTRACT (continued)

However, when the termination of the Superintendent's contract is based upon the Board's belief and subsequent confirmation through an independent audit that the Superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, no cash or noncash settlement of any amount shall be provided. (Government Code 53260)

In addition, if the Superintendent is convicted of a crime involving an abuse of his/her office or position, ~~he/she~~ **the Superintendent** shall reimburse the district for payments ~~he/she receives~~ **received** as paid leave salary pending investigation or as cash settlement upon his/her termination, and for any funds expended by the district in ~~his/her defense~~ **defending the Superintendent** against a crime involving ~~his/her~~ **the Superintendent's** office or position. (Government Code 53243-53243.4, 53260)

Legal Reference:

EDUCATION CODE
35031 Term of employment
41325-41329.3 Conditions of emergency apportionment
GOVERNMENT CODE
3511.1-3511.2 Local agency executives
6250-6270 California Public Records Act
53243-53243.4 Abuse of office
53260-53264 Employment contracts
54953 Oral summary of recommended salary and benefits of superintendent
54954 Time and place of regular meetings
54956 Special meetings
54957 Closed session personnel matters
54957.1 Closed session, public report of action taken
54957.6 Closed sessions regarding employee matters
UNITED STATES CODE, TITLE 26
105 Self-insured medical reimbursement plan; definition of highly compensated individual
UNITED STATES CODE, TITLE 42
300gg-16 Group health plan; nondiscrimination in favor of highly compensated individuals
CODE OF FEDERAL REGULATIONS
1.105-11 Self-insured medical reimbursement plan
COURT DECISIONS
San Diego Union v. City Council, (1983) 146 Cal.App.3d 947
ATTORNEY GENERAL OPENIONS
57 Ops. Cal Atty. Gen. 209 (1974)

Management Resources: (see next page)

SUPERINTENDENT'S CONTRACT (continued)

Management Resources:

CSBA PUBLICATIONS
Superintendent Contract Template, 2015
ATTORNEY GENERAL PUBLICATIONS
The Brown Act: Open Meetings for Local Legislative Bodies, 2003
WEB SITES
CSBA http://www.csba.org
Association of California School Administrators: http://www.acsa.org
Office of the Attorney General, Department of Justice: http://caag.state.ca.us/

Policy
adopted: September 4, 2007
revised: September 16, 2014
revised: June 7, 2016
revised: November 15, 2016
revised: August 15, 2017
revised: April 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

CONSULTANTS

The Board of Trustees authorizes the use of consultants **and other independent contractors** to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by district staff because of limitations of time, experience, or knowledge. Individuals, firms, or organizations employed as ~~consultants~~ **independent contractors** may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional, or other matters.

(cf. 3551 - Food Service Operations/Cafeteria Fund)

As part of the contract process, the Superintendent or designee shall determine~~, in accordance with Internal Revenue Service guidelines,~~ that the ~~consultant~~ **individual, firm, or organization** is properly classified as an independent contractor. ~~District employees who perform extra-duty consultant services shall not be retained as independent contractors. They shall be considered employees for all purposes, even if the additional services are not related to their regular duties.~~ **A person, firm, or organization shall be considered an employee rather than an independent contractor unless the district is able to demonstrate that all of the following conditions have been met: (Labor Code 2750.3)**

1. **The person or entity is free from the control and direction of the district in connection with the performance of the work.**

2. **The person or entity is performing work that is outside the usual course of the district providing educational services.**

3. **The person or entity is customarily engaged in an independently established trade, occupation, or business of the same nature as the work to be performed.**

Specific statutory exceptions to this analysis for the determination of whether a person, firm, or organization is an independent contractor may apply. (Labor Code 2750.3)

~~*(cf. 4117.12/4317.12 - Retirement Consultancy Contracts)*~~

All consultant contracts shall be brought to the Board for approval.

(cf. 3311 - Bids)
(cf. 3312 - Contracts)
(cf. 4132/4232/4332 - Publication or Creation of Materials)

~~The district shall not contract for consulting services that can be performed without charge by a public agency or official unless these services are unavailable from the public source for reasons beyond the district's control.~~

CONSULTANTS (continued)

All qualified ~~firms or resource persons~~ **independent contractors** shall be accorded equal opportunity for ~~consultant~~ contracts regardless of **actual or perceived** race, ~~creed,~~ color, ~~gender, national or ethnic origin, age or disability.~~ **national origin, ancestry, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, military and veteran status, sex, sexual orientation, gender, gender identity, gender expression, immigration status, or association with a person or group with one or more of these actual or perceived characteristics. (Education Code 220; Government Code 12940)**

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 0415 - Equity)
~~*(cf. 3311 - Bids)*~~
~~*(cf. 3551 - Food Service Operations/Cafeteria Fund)*~~
(cf. 4030 - Nondiscrimination in Employment)

Independent contractors ~~applying for a consultant contract~~ shall submit a written conflict of interest statement disclosing financial interests as determined necessary by the Superintendent or designee, depending on the range of duties to be performed by the consultant. The Superintendent or designee shall consider this statement when deciding whether to recommend ~~the consultant's employment~~ **approval of the contract**.

Any consultant hired by the district who is subject to the filing requirements in the district's conflict of interest code shall file a Statement of Economic Interests within the time period required by law. (Government Code 87302)

(cf. 9270 - Conflict of Interest)

When employees of a public university, county office of education, or other public agency serve as consultants or ~~resource persons~~ **independent contractors in other capacities** for the district, they shall certify as part of the ~~consultant~~ agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for ~~this~~ **the** district.

The Board prohibits the harassment of an independent contractor by any district employee or by any other person with whom the independent contractor comes in contact during the course of employment with the district. Additionally, the Board prohibits the harassment of a district employee by an independent contractor. Any complaint of harassment shall be investigated and resolved in accordance with applicable district complaint procedures. (Government Code 12940)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

Legal Reference: (see next page)

CONSULTANTS (continued)

Legal Reference:

EDUCATION CODE
220 Prohibition of discrimination
10400-10407 Cooperative improvement programs
17596 Limit on continuing contracts
35010 Control of districts; prescription and enforcement of rules
35172(a) Promotional activities
35204 Contract with attorney
44925 Part-time readers employed as independent contractors
45103 Classified service in districts not incorporating the merit system
45103.5 Contracts for food service consulting services
45134-45135 Employment of retired classified employee
45256 Merit system districts; classified service; positions established for professional experts on a temporary basis
GOVERNMENT CODE
12940 Unlawful employment practices
53060 Contract for special services and advice
82019 Designated employee
87302 Conflict of interest code
LABOR CODE
2750.3 ABC three-part test: employees and independent contractors
UNEMPLOYMENT INSURANCE CODE
606.5 Determination of employment status
621 Employer and employee defined
CODE OF REGULATIONS, TITLE 2
18700.3 Consultant
COURT DECISIONS
Dynamex Operations West, Inc. v. Superior Court of Los Angeles (2018) 4 Cal. 5th 903
S.G. Borello & Sons, Inc. v. Department of Industrial Relations (1989) 48 Cal. 3d 341

~~*Management Resources:*~~

~~*INTERNAL REVENUE SERVICE PUBLICATIONS*~~
~~*15-A Employer's Supplemental Tax Guide*~~

NONDISCRIMINATION IN EMPLOYMENT

All allegations of discrimination in employment, including those involving an employee, job applicant, intern, volunteer, or **other** person contracted to provide services to the district shall be investigated and resolved in accordance with procedures specified in this administrative regulation.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 1240 - Volunteer Assistance)
(cf. 3312 - Contracts)
(cf. 3600 - Consultants)
(cf. 4032 - Reasonable Accommodation)

The district designates the position identified below as its coordinator for nondiscrimination in employment (coordinator) to ~~coordinate~~ **organize and manage** the district's efforts to comply with state and federal nondiscrimination laws and to answer inquiries regarding the district's nondiscrimination policies. The coordinator may be contacted at:

Assistant Superintendent of Personnel Services
600 Sixth Street, Suite 400
Lincoln, CA 95648
(916) 645-6350
gsimon@wpusd.~~k12.~~org

Measures to Prevent Discrimination

To prevent unlawful discrimination, harassment, and retaliation in district employment, the Superintendent or designee shall implement the following measures:

1. Display in a prominent and accessible location at every work site where the district has employees, and post electronically **in a conspicuous location** on computers ~~in a conspicuous location, the~~ **for employee use, up-to-date** California Department of Fair Employment and Housing (DFEH) posters ~~in regard to~~ **on the prohibition of** workplace discrimination and harassment, ~~and~~ the rights of transgender employees, **and the rights and obligations of employees who are pregnant, have a related medical condition, or are recovering from childbirth** (Government Code 12950; **2 CCR 11013, 11023, 11049**)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

2. Publicize the district's nondiscrimination policy and regulation, including the complaint procedures and the coordinator's contact information by: (5 CCR 4960; 34 CFR 100.6, 106.9)

NONDISCRIMINATION IN EMPLOYMENT (continued)

a. Including them in each announcement, bulletin, or application form that is used in employee recruitment

b. Posting them in all district schools and offices, including staff lounges and other prominent locations

c. Posting them on the district's web site and providing easy access to them through district-supported social media, when available

(cf. 1113 - District and School Web Sites)
(cf. 1114 - District-Sponsored Social Media)
(cf. 4111/4211/4311 - Recruitment and Selection)

3. Disseminate the district's nondiscrimination policy **and administrative regulation** to all employees by one or more of the following methods: (2 CCR 11023)

a. Printing and providing a copy of the policy to all employees, with an acknowledgment form for each employee to sign and return

b. Sending the policy via email with an acknowledgment return form

c. Posting the policy on the district intranet with a tracking system ensuring all employees have read and acknowledged receipt of the policies

d. Discussing the policy with employees upon hire and/or during a new hire orientation session

e. Any other way that ensures employees receive and understand the policy

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

4. Provide to employees a handbook that contains information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to anyone who feels that he/she has been the victim of any discriminatory or harassing behavior

5. Provide training ~~to employees, volunteers, and interns~~ regarding the district's nondiscrimination policy, including what constitutes unlawful discrimination, harassment, and retaliation and how and to whom a report of an incident should be made

NONDISCRIMINATION IN EMPLOYMENT (continued)

The district may also provide bystander intervention training to employees ~~that~~ **which** includes information and practical guidance on how to recognize potentially problematic behaviors and **which may** motivates them to take action when they observe **such behaviors. The training and education may include exercises to provide employees with the skills and confidence to intervene as appropriate and to provide them with resources they can call upon that support their intervention. (Government Code 12950.2)**

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

6. Periodically review the district's recruitment, hiring, and promotion processes and regularly monitor the terms, conditions, and privileges of employment to ensure district compliance with law

7. For any district facility where 10 percent of employees have a language other than English as their spoken language, translate the policy into every language spoken by at least 10 percent of the workforce **(2 CCR 11023)**

Complaint Procedure

Any complaint by an employee or job applicant alleging discrimination or harassment shall be addressed in accordance with the following procedures:

1. **Notice and Receipt of Complaint:** A complainant may inform a direct supervisor, another supervisor, the coordinator, the Superintendent or, if available, a complaint hotline or an ombudsman. The ~~employee's~~ **complainant's** direct supervisor may be bypassed in filing a complaint ~~where~~ **when** the supervisor is the subject of the complaint.

   The complainant may ~~file a written complaint in accordance with this procedure or may~~ first attempt to resolve the situation informally with the ~~employee's~~ **complainant's** supervisor **before filing a written complaint**.

   A supervisor or manager who has received information about an incident of discrimination or harassment, or has observed such an incident, shall report it to the coordinator, whether or not the complainant files a written complaint.

   The written complaint should contain the complainant's name, the name of the individual who allegedly committed the act, a description of the incident, the date and location where the incident occurred, any witnesses who may have relevant information, ~~other~~ **any available** evidence of the discrimination or harassment, and any other pertinent information which may assist in investigating and resolving the complaint.

NONDISCRIMINATION IN EMPLOYMENT (continued)

2. **Investigation Process:** The coordinator shall initiate an impartial investigation of an allegation of discrimination or harassment within five business days of receiving notice of the alleged discriminatory or harassing behavior, regardless of whether a written complaint has been filed or whether the written complaint is complete.

   The coordinator shall meet with the complainant to describe the district's complaint procedure and discuss the actions being sought by the complainant in response to the allegation. The coordinator shall inform the complainant that the investigation of the allegations will be fair, timely, and thorough and will be conducted in a manner that provides all parties due process and reaches reasonable conclusions based on the evidence collected. The coordinator shall also inform the parties that the investigation will be kept confidential to the extent possible, but that some information may be ~~revealed~~ **disclosed** as necessary to conduct an effective investigation.

(cf. 3580 - District Records)
(cf. 4112.6/4212.6/4312.6 - Personnel Files)
(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

   If the coordinator determines that a detailed fact-finding investigation is necessary, the investigation shall begin immediately. As part of this investigation, the coordinator should interview the complainant, the person accused, and other persons who could be expected to have relevant information.

   The coordinator shall track and document the progress of the investigation to ensure reasonable progress and shall inform the parties as necessary.

   When necessary to carry out the investigation or to protect employee safety, the coordinator may discuss the complaint with the Superintendent or designee, district legal counsel, or the district's risk manager.

   The coordinator also shall determine whether interim measures, such as scheduling changes, transfers, or leaves, need to be taken before the investigation is completed **in order** to ~~ensure that~~ **prevent** further incidents ~~are prevented~~. The coordinator shall ensure that such interim measures do not constitute retaliation.

3. **Written Report on Findings and Corrective Action:** No more than 20 business days after receiving the complaint, the coordinator shall conclude the investigation and prepare a written report of the findings. This timeline may be extended for good cause. If an extension is needed, the coordinator shall notify the parties and explain the reasons for the extension.

   The report shall include the decision and the reasons for the decision and shall summarize the steps taken during the investigation. If a determination has been made

NONDISCRIMINATION IN EMPLOYMENT (continued)

that discrimination or harassment occurred, the report shall also include any corrective action(s) that have been or will be taken to address the behavior, provide appropriate options for remedial actions and resolutions for the complainant, and ensure that retaliation or further discrimination or harassment is prevented. The report shall be presented to the Superintendent or designee.

A summary of the findings shall be presented to the complaint and the person accused.

4. **Appeal to the Governing Board:** The complainant or the person accused may appeal any findings to the Board within 10 business days of receiving the written report of the coordinator's findings. The Superintendent or designee shall provide the Board with all information presented during the investigation. Upon receiving an appeal, the Board shall schedule a hearing as soon as practicable. Any complaint against a district employee shall be addressed in closed session in accordance with law. The Board shall render its decision within 10 business days.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 9321 - Closed Session ~~Purposes and Agendas~~)

Other Remedies

In addition to filing a discrimination or harassment complaint with the district, a person may file a complaint with either the California Department of Fair Employment and Housing (DFEH) or the Equal Employment Opportunity Commission (EEOC). The time limits for filing such complaints are as follows:

1. ~~To file a valid~~ **For filing a** complaint with DFEH **alleging a violation of Government Code 12940-12952**, within ~~one year~~ **three years** of the alleged discriminatory act(s), unless an exception exists pursuant to Government Code 12960 **(Government Code 12960)**

2. ~~To file a valid~~ **For filing a** complaint ~~directly~~ with EEOC, within 180 days of the alleged discriminatory act(s) (42 USC 2000e-5)

3. ~~To file a valid~~ **For filing a** complaint with EEOC after first filing a complaint with DFEH, within 300 days of the alleged discriminatory act(s) or within 30 days after the termination of proceedings by DFEH, whichever is earlier (42 USC 2000e-5)

Regulation
approved: September 4, 2007
revised: June 7, 2016
revised: May 7, 2019
revised: April 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

LACTATION ACCOMMODATION

The ~~Governing~~ Board **of Trustees** recognizes the immediate and long-term health benefits of breastfeeding and desires to provide a supportive environment for any district employee to express milk for an infant child upon returning to work following the birth of the child. The Board prohibits discrimination, harassment, and/or retaliation against any district employee for seeking an accommodation to express breast milk for an infant child while at work.

(cf. 4030 - Nondiscrimination in Employment)

An employee shall notify the employee's supervisor or other appropriate personnel in advance of the intent to request an accommodation. The supervisor shall respond to the request and shall work with the employee to make arrangements. If needed, the supervisor shall address scheduling in order to ensure that the employee's essential job duties are covered during the break time.

Lactation accommodations shall be granted unless limited circumstances exist as specified in law. (Labor Code 1031, 1032; 29 USC 207)

Before a determination is made to deny lactation accommodations to an employee, the employee's supervisor shall consult with the Superintendent or designee. When lactation accommodations are denied, the Superintendent or designee shall document the options that were considered and the reasons for denying the accommodations.

The Superintendent or designee shall provide a written response to any employee who was denied the accommodation(s). (Labor Code 1034)

The district shall include this policy in its employee handbook or in any set of policies that the district makes available to employees. In addition, the Superintendent or designee shall distribute the policy to new employees upon hire and when an employee makes an inquiry about or requests parental leave. (Labor Code 1034)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Break Time and Location Requirements

The district shall provide a reasonable amount of break time to accommodate an employee each time the employee has a need to express breast milk for an infant child. (Labor Code 1030)

To the extent possible, any break time granted for lactation accommodation shall run concurrently with the break time already provided to the employee. Any additional break time used by a non-exempt employee for this purpose shall be unpaid. (Labor Code 1030; 29 USC 207)

NEW POLICY

LACTATION ACCOMMODATION (continued)

The employee shall be provided the use of a private room or location, other than a bathroom, which may be the employee's work area or another location that is in close proximity to the employee's work area. The room or location provided shall meet the following requirements: (Labor Code 1031; 29 USC 207)

1. Is shielded from view and free from intrusion while the employee is expressing milk

2. Is safe, clean, and free of hazardous materials, as defined in Labor Code 6382

3. Contains a place to sit and a surface to place a breast pump and personal items

4. Has access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump

5. Has access to a sink with running water and a refrigerator or, if a refrigerator cannot be provided, another cooling device suitable for storing milk in close proximity to the employee's workspace

If a multipurpose room is used for lactation, among other uses, the use of the room for lactation shall take precedence over other uses for the time it is in use for lactation purposes. (Labor Code 1031)

Dispute Resolution

An employee may file a complaint with the Labor Commissioner at the California Department of Industrial Relations for any alleged violation of Labor Code 1030-1034. (Labor Code 1034)

(cf. 4144/4244/4344 - Complaints)

Legal Reference: (see next page)

NEW POLICY

LACTATION ACCOMMODATION (continued)

Legal Reference:

EDUCATION CODE
200-262.4 Educational equity; prohibition of discrimination on the basis of sex
CIVIL CODE
43.3 Right of mothers to breastfeed in any public or private location
GOVERNMENT CODE
12926 Definition of sex; breastfeeding
12940 Unlawful discriminatory employment practices
12945 Unlawful discrimination based on pregnancy, childbirth, or related medical conditions
LABOR CODE
1030-1034 Lactation accommodation
6382 Procedure for listing hazardous substances
CODE OF REGULATIONS, TITLE 2
11035-11051 Unlawful sex discrimination; pregnancy and related medical conditions
UNITED STATES CODE, TITLE 29
207 Fair Labor Standards Act; lactation accommodation

Management Resources:

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS
Rest Periods/Lactation Accommodation, Frequently Asked Questions
CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS
Lactation Accommodation for Employers
CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS
Lactation Support Program Toolkit
FEDERAL REGISTER
Reasonable Break Time for Nursing Mothers, December 21, 2010, Vol. 75, No. 244, pages 80073-80079
OFFICE OF THE SURGEON GENERAL PUBLICATIONS
The Surgeon General's Call to Action to Support Breastfeeding, 2011
HEALTH RESOURCES AND SERVICES ADMINISTRATION PUBLICATIONS
The Business Case for Breastfeeding: Steps for Creating a Breastfeeding Friendly Worksite, Toolkit, 2008
U.S. DEPARTMENT OF LABOR, WAGE AND HOUR DIVISION, PUBLICATIONS
Frequently Asked Questions- Break Time for Nursing Mothers
Fact Sheet #73: Break Time for Nursing Mothers under the FLSA, rev. April 2018
WEB SITES
California Department of Industrial Relations, Division of Labor and Standards Enforcement: http://www.dir.ca.gov/dlse California Department of Public Health: http://www.cdph.ca.gov
California Women, Infants and Children Program: http://www.wicworks.ca.gov
Centers for Disease Control and Prevention: http://www.cdc.gov
Health Resources and Services Administration: http://www.hrsa.gov
Office of the Surgeon General: http://www.surgeongeneral.gov
U.S. Department of Labor, Wage and Hour Division, Break Time for Nursing Mothers: http://www.dol.gov/whd/nursingmothers

NEW POLICY

In order to recruit and retain employees committed to the district's goals for student learning, the Board of Trustees recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)
(cf. 3400 - Management of Districts Assets/Accounts)
(cf. 4000 - Concepts and Roles)
(cf. 4154/4254/4354 - Health and Welfare Benefits)

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. **(Education Code 45022, 45023, 45160, 45162, 45268)**

(cf. 4121 - Temporary/Substitute Personnel)
(cf. 4141/4241 - Collective Bargaining Agreement)
(cf. 4143/4243 – Negotiations/Consultation)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for ~~years of training~~ **education level** and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

(cf. 4030 - Nondiscrimination in Employment)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

(cf. 4140/4240/4340 - Bargaining Units)
(cf. 4312.1 - Contracts)

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. (Education Code 45038, 45039, 45048, 45165)

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

~~A d~~**D**istrict employees shall be paid an overtime rate of not less than one and one-half times ~~his/her~~ **their** regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week**, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work**. However, employees shall be exempt from overtime rules if they are employed as teachers or school

EMPLOYEE COMPENSATION (continued)

administrators or if they qualify as being employed in an executive, administrative, or professional capacity and are paid a ~~fixed salary at or above the salary level established by federal regulations~~ **monthly salary that is at least twice the state minimum wage for full-time employment.** (Labor Code 510**, 515**; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided ~~he/she~~ **the employee** has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt district operations. (29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

(cf. 3580 - District Records)
(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Legal Reference: (see next page)

EMPLOYEE COMPENSATION (continued)

Legal Reference:

EDUCATION CODE
45022-45061 Salaries, especially:
45023 Availability of salary schedule
45028 Salary schedule for certificated employees
45160-45169 Salaries for classified employees
45268 Salary schedule for classified service in merit system districts
GOVERNMENT CODE
3540-3549 Meeting and negotiating, especially:
3543.2 Scope of representation
3543.7 Duty to meet and negotiate in good faith
LABOR CODE
226 Employee access to payroll records
232 Disclosure of wages
510 Overtime compensation; length of work day and week; alternative schedules
515 Overtime exemption for administrative, executive, and professional employees
CODE OF REGULATIONS, TITLE 8
11040 Wages and hours; definitions of administrative, executive, and professional employees
UNITED STATES CODE, TITLE 26
409A Deferred compensation plans
UNITED STATES CODE, TITLE 29
201-219 Fair Labor Standards Act, especially:
203 Definitions
207 Overtime
213 Exemptions from minimum wage and overtime requirements
CODE OF FEDERAL REGULATIONS, TITLE 26
1.409A-1 Definitions and covered plans
CODE OF FEDERAL REGULATIONS, TITLE 29
516.4 Notice of minimum wage and overtime provisions
516.5-516.6 Records
541.0-541.710 Exemptions for executive, administrative, and professional employees
553.1-553.51 Fair Labor Standards Act; applicability to public agencies
COURT DECISIONS
Flores v. City of San Gabriel, 9th Cir., June 2, 2016, No. 14-56421

Management Resources:

WEB SITES
CSBA: http://www.csba.org
Internal Revenue Service: http://www.irs.gov
School Services of California, Inc.: http://www.sscal.com
U.S. Department of Labor, Wage and Hour Division: https://www.dol.gov/whd

INTRADISTRICT OPEN ENROLLMENT

The Board of Trustees desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while also maximizing the efficient use of district facilities **and resources**. The Superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, Board policy and administrative regulation.

(cf. 5116.2 - Involuntary Student Transfers)
(cf. 5117 - Interdistrict Attendance)

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of residence within the district. (Education Code 35160.5)

(cf. 5111.1 - District Residency)

The Board shall annually review this policy. (Education Code 35160.5, 48980)

Enrollment Priorities

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area. (Education Code 35160.5)

(cf. 5116 - School Attendance Boundaries)

The Superintendent or designee shall grant priority **for the enrollment of a student in a district school** ~~to any district student to attend another district school, including a charter school,~~ outside of ~~his/her~~ **the student's** attendance area**, if the student** ~~as follows~~:

~~1. Any student enrolled in a district school that has been identified on the state's Open Enrollment Act list (Education Code 48354)~~

~~*(cf. 5118 - Open Enrollment Act Transfers)*~~

~~2.~~**1.** ~~Any student~~ **Is** enrolled in a district school designated by the California Department of Education **(CDE)** as "persistently dangerous." (20 USC 7912; 5 CCR 11992)

(cf. 0450 - Comprehensive Safety Plan)

~~3.~~**2.** ~~Any student who is~~ **Is** a victim of a violent crime while on school grounds. (20 USC 7912)

3. Is a victim of an act of bullying committed by another district student, as determined through an investigation following the parent/guardian's submission of a written complaint with the school, district, or local law enforcement agency pursuant to Education Code 234.1 (Education Code 46600)

INTRADISTRICT OPEN ENROLLMENT (continued)

If the district school requested by the student is at maximum capacity, the Superintendent or designee shall accept an intradistrict transfer request for another district school. (Education Code 46600)

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 5131.2 - Bullying)

4. Is currently enrolled in a district school identified by CDE for comprehensive support and improvement, with priority given to the lowest academically achieving students from low-income families as determined pursuant to 20 USC 6313(a)(3) (20 USC 6311)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

~~4.~~**5.** ~~Upon a finding that~~ **Is experiencing** special circumstances ~~exist~~ that might be harmful or dangerous to the student in the current attendance area~~. Special circumstances include,~~ **including,** but ~~are~~ not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers. To grant priority under these circumstances, the Superintendent or designee must have received either: (Education Code 35160.5)

a. A written statement from a representative of an appropriate state or local agency, including, but not necessarily limited to, a law enforcement official~~,~~ **or a** social worker, or a properly licensed or registered professional, ~~such as a psychiatrist, psychologist, or marriage and family therapist~~, **including, but not necessarily limited to, a psychiatrist, psychologist, marriage and family therapist, clinical social worker, or professional clinical counselor**

b. A court order, including a temporary restraining order and injunction

~~5.~~**6.** **Is a** ~~Any~~ sibling of ~~a~~ **another** student already ~~in attendance in~~ **attending** that school.

~~6.~~**7.** ~~Any student whose~~ **Has a** parent/guardian ~~is assigned to that school as his/her~~ **whose** primary place of employment **is that school**

Application and Selection Process

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law **and Board policy**, applications for intradistrict open enrollment shall be submitted between March and May of the current school year preceding the school year for which the transfer is requested.

The Superintendent or designee shall calculate each school's capacity in a nonarbitrary manner using student enrollment and available space. (Education Code 35160.5)

INTRADISTRICT OPEN ENROLLMENT (continued)

Except for **the enrollment** priorities listed above, the Superintendent or designee shall use a random, unbiased selection process to determine ~~who~~ **which students** shall be admitted whenever ~~the~~ **a district** school receives admission requests that are in excess of the school's capacity. (Education Code 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance~~,~~**.** ~~except that~~ **However,** existing entrance criteria **may be used** for **enrolling students in** specialized schools or programs**,** ~~may be used~~ provided that the criteria are uniformly applied to all applicants. **In addition, a**~~A~~academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code 35160.5)

(cf. 6172 - Gifted and Talented Student Program)

Transportation

~~Except as required for students who transferred out of a Title I program improvement school,~~ **In general,** the district shall not be obligated to provide transportation for students who attend school outside their attendance area.

However, upon parent/guardian request, the district shall provide transportation assistance to any student who is eligible for free or reduced-price meals and whose enrollment in a district school outside the student's attendance area is a result of being a victim of bullying. (Education Code 46600)

(cf. 3250 - Transportation Fees)
(cf. 3540 - Transportation)

Legal Reference: (see next page)

INTRADISTRICT OPEN ENROLLMENT (continued)

Legal Reference:

EDUCATION CODE
200 Prohibition against discrimination
35160.5 District policies; rules and regulations
35291 Rules
35351 Assignment of students to particular schools
46600-46611 Interdistrict attendance agreements
48200 *Compulsory attendance*
48204 *Residency requirements for school attendance*
48300-48316 *Student attendance alternatives, school district of choice program*
~~*48350-48361 Open Enrollment Act*~~
48980 Notice at beginning of term
CODE OF REGULATIONS, TITLE 5
11992-11994 Definition of persistently dangerous schools
UNITED STATES CODE, TITLE 20
6311 State plans
6313 Eligibility of schools and school attendance areas; funding allocation
7912 Transfers from persistently dangerous schools
COURT DECISIONS
Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275
ATTORNEY GENERAL OPINIONS
85 Ops.Cal.Atty.Gen. 95 (2002)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Public School Choice, FAQs
Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
~~*Transitioning to the Every Student Succeeds Act (ESSA); Frequently asked Questions, rev. May 4, 2016*~~
Unsafe School Choice Option, May 2004
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
U.S. Department of Education: http://www.ed.gov

Policy
adopted: September 4, 2007
revised: January 20, 2015
revised: August 21, 2018
revised: April 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

INTRADISTRICT OPEN ENROLLMENT

Transfers for Victims of a Violent Criminal Office

Within a reasonable amount of time, not to exceed 14 ~~school~~ **calendar** days, after it has been determined that a student has been the victim of a violent criminal offense while on school grounds, the student's parents/guardians shall be offered an option to transfer their child to an eligible school identified by the Superintendent or designee. In making a determining whether a student has been a victim of a violent criminal offense, the Superintendent or designee shall consider the specific circumstances of the incident and consult with local law enforcement as appropriate. Examples of violent criminal offenses include, but are not limited to, attempted murder, battery with serious bodily injury, assault with a deadly weapon, rape, sexual battery, robbery, extortion, or hate crimes.

The Superintendent or designee shall consider the needs and preferences of the affected student and ~~his/her~~ parent/guardian in making the offer. If the parents/guardians elects to transfer ~~their child~~ **the student**, the transfer shall be completed as soon as practicable.

Transfer from a "Persistently Dangerous" School

Upon receipt of notification from the California Department of Education (CDE) that a district school has been designated as "persistently dangerous," ~~the Superintendent or designee shall provide parents/guardians of students attending the school with the following notifications~~ **intradistrict transfers shall be granted as follows**:

1. Within 10 days of receipt of the notification from CDE, **the Superintendent or designee shall provide parents/guardians of students attending the school with** notice of the school's designation**. Along with this notification, or at least 14 calendar days before the start of the school year, the Superintendent or designee shall provide a list of other district schools to which any student of the school that is designated as persistently dangerous may transfer.**

~~2. Within 20 days of receipt of the notification from CDE, notice of the option to transfer their child~~

(cf. 0450 - Comprehensive Safety Plan)

2. Parents/guardians who desire to transfer their child out of ~~a "persistently dangerous"~~ **the** school shall provide a written ~~request~~ **response** to the Superintendent or designee and shall rank-order their preferences from among all schools identified by the Superintendent or designee as eligible to receive transfer students. ~~The Superintendent or designee may establish a reasonable timeline, not to exceed seven school days, for the submission of parent/guardian requests.~~

INTRADISTRICT OPEN ENROLLMENT (continued)

3. The Superintendent or designee shall consider the needs and preferences of students and parents/guardians before making an assignment, but is not obligated to accept the parent/guardian's preference if the assignment is not feasible due to space constraints or other considerations. ~~For students whose parents/guardians accept the offer, the transfer shall generally be made within 30 school days of receiving the notice of the school's designation from the CDE. If parents/guardians decline the assigned school, the student may remain in his/her current school.~~ **The Superintendent or designee shall notify the parents/guardians of the assigned school.**

4. For students whose parents/guardians accept the offer, the transfer shall ~~generally be made within 30 school days of receiving the notice of the school's designation from the CDE~~ **be made as quickly as possible.** If **the** parents/guardians decline the assigned school, the student may remain in ~~his/her~~ **the** current school.

The transfer shall remain in effect as long as the student's school of origin is identified as "persistently dangerous." The Superintendent or designee may choose to make the transfer permanent based on the educational needs of the student, parent/guardian preferences, and other factors affecting the student's ability to succeed if returned to the school of origin.

The Superintendent or designee shall cooperate with neighboring districts to develop an interdistrict transfer program in the event that space is not available in a district school.

(cf. 5117 - Interdistrict Agreements)

Other Intradistrict Open Enrollment

Except for transfers for victims of a violent crime and from a "persistently dangerous school," the following procedures shall apply to intradistrict open enrollment:

1. The Superintendent or designee shall identify those schools which may have space available for additional students. A list of these schools and open enrollment applications shall be available at all school offices, the district office, and on the district's web site.

2. After the enrollment priorities have been applied in accordance with Board policy, if there are more requests for a particular school than there are spaces available, a random drawing shall be held from the applicant pool. A waiting list shall be established to indicate the order in which applicants may be accepted if openings

INTRADISTRICT OPEN ENROLLMENT (continued)

occur during the year. Late applicants shall not be added to the waiting list for the current year but shall instead wait for a subsequent lottery.

3. The Superintendent or designee shall provide written notification to applicants as to whether their applications have been approved, denied, or placed on a waiting list. If the application is denied, the reasons for denial shall be stated.

4. Approved applicants must confirm their enrollment within 10 school days.

Any student who~~, prior to the 2016-17 school year, was granted a transfer out of a Title I school that had been identified for program improvement~~ **is granted a transfer out of a school that had been identified by CDE for comprehensive support and improvement** shall be allowed to remain in the school of enrollment until ~~he/she completes~~ **completing** the highest grade offered at that school. **(20 USC 6311)**

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)
~~*(cf. 0520.2 - Title I Program Improvement Schools)*~~

A student granted intradistrict enrollment under other circumstances shall not be required to reapply for readmission but may be subject to displacement due to excessive enrollment.

Any complaints regarding the selection process shall be submitted in accordance with the applicable complaint procedure.

(cf. 1312.3 – Uniform complaint Procedures)

Notifications

Notifications shall be sent to parents/guardians at the beginning of each school year describing all current statutory attendance options and local attendance options available in the district. Such notification shall include: (Education Code 35160.5, 48980)

1. All options for meeting residency requirements for school attendance

(cf. 5111.1 - District Residency)
~~*(cf. 5118 - Open Enrollment Act Transfers)*~~

2. Program options offered within local attendance areas

INTRADISTRICT OPEN ENROLLMENT (continued)

3. A description of any special program options available on both an interdistrict and intradistrict basis

4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied

5. A district application form for requesting a change of attendance

6. The explanation of attendance options under California law as provided by ~~the California Department of Education~~ **CDE**

(cf. 5145.6 – Parental Notifications)

Regulation
approved: September 4, 2007
revised: March 18, 2009
revised: November 16, 2010
revised: January 20, 2015
revised: August 21, 2018
revised: April 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

Students

INTERDISTRICT ATTENDANCE

The Board of Trustees recognizes that parents/guardians of students who reside within the geographic boundaries of one district may, for a variety of reasons, desire to enroll their children in a school in another district.

(cf. 5111.1 District Residency)
(cf. 5116.1 - Intradistrict Open Enrollment)

Interdistrict Attendance *Agreements and* Permits

The Board may enter into an agreement with any other school district, for a term not to exceed five school years, for the interdistrict attendance of students who are residents of the districts. (Education Code 46600)

The agreement shall specify the terms and conditions under which interdistrict attendance shall be permitted or denied. It also may contain standards agreed ~~to~~ **upon** by both districts for reapplication and/or revocation of the student's permit. (Education Code 46600)

Upon receiving a permit for transfer into the district that has been approved by the student's district of residence, or upon receiving a written request from the parent/guardian of a district student who wishes to enroll in another district, the Superintendent or designee shall review the request and may approve or deny the permit subject to the terms and conditions of the interdistrict attendance agreement.

Transportation

Upon parent/guardian request, the district shall provide transportation assistance to a student receiving an interdistrict transfer who is eligible for free and reduced-price meals and is the child of an active duty military parent/guardian or a victim of bullying, as defined in Education Code 46600. (Education Code 46600)

(cf. 3553 - Free and Reduced Price Meals)

~~The district shall not provide transportation beyond any school attendance area. Upon~~ **In addition, upon** request of a student's parent/guardian, the Superintendent or designee may authorize transportation for ~~an~~ **any** interdistrict transfer student to and from designated bus stops within the attendance area of the school that the student attends if space is available.

Legal Reference: (see next page)

INTERDISTRICT ATTENDANCE

Legal Reference:

EDUCATION CODE
8151 Apprentices, exemption from interdistrict attendance agreement
41020 Annual district audits
46600-46611 Interdistrict attendance agreements
48204 Residency requirements for school attendance
48300-48317~~6~~ Student attendance alternatives, school district of choice program
48900 Grounds for suspension or expulsion; definition of bullying
48915 Expulsion; particular circumstances
48915.1 Expelled individuals: enrollment in another district
48918 Rules governing expulsion procedures
48980 Notice at beginning of term
48985 Notices to parents in language other than English
52317 Regional Occupational Center/Program, enrollment of students, interdistrict attendance
CALIFORNIA CONSTITUTION
Article 1, Section 31 Nondiscrimination on the basis of race, sex, color, ethnicity, or national origin
~~ATTORNEY GENERAL OPINIONS~~
~~87 Ops.Cal.Atty.Gen. 132 (2004)~~
~~84 Ops.Cal.Atty.Gen. 198 (2001)~~
COURT DECISIONS
Walnut Valley Unified School District v. the Superior Court of Los Angeles County, (2011) 192 Cal.App.4th 234
Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275
ATTORNEY GENERAL OPINIONS
87 Ops.Cal.Atty.Gen. 132 (2004)
84 Ops.Cal.Atty.Gen. 198 (2001)

Management Resources:

WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov

Policy
adopted: September 4, 2007
revised: March 15, 2008
revised: March 15, 2011
revised: February 21, 2012
revised: October 20, 2014
revised: May 21, 2019
revised: April 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

Students

INTERDISTRICT ATTENDANCE

Interdistrict Attendance Agreements and Permits

In accordance with an agreement between the Governing Board and the board of another district, a permit authorizing a student of either district to enroll in the other district may be issued upon approval of both districts.

The district shall post on its web site the procedures and timelines for requesting an interdistrict transfer permit, including a link to BP 5117 - Interdistrict Attendance. The posted information shall include, but is not limited to: (Education Code 46600.1, 46600.2)

1. The date upon which the district will begin accepting and processing interdistrict transfer requests for the following school year

2. The reasons for which the district may approve or deny a request, and any information or documents that must be submitted as supporting evidence

3. If applicable, the process and timelines by which a denial of a request may be appealed within the district before the district renders a final decision

4. A statement that failure of a parent/guardian to meet any timelines established by the district shall be deemed an abandonment of the request

5. Applicable timelines for processing a request, including the following statements:

    a. For an interdistrict transfer request received by the district 15 or fewer calendar days before the commencement of instruction in the school year for which the transfer is sought, the district will notify the parent/guardian of its final decision within 30 calendar days from the date the request was received.

    b. For an interdistrict transfer request received by the district more than 15 days before the commencement of instruction in the school year for which the interdistrict transfer is sought, the district will notify the parent/guardian of its final decision as soon as possible, but no later than 14 calendar days after the commencement of instruction in the school year for which transfer is sought.

6. The conditions under which an existing interdistrict transfer permit may be revoked or rescinded

Priority for interdistrict attendance shall be given to a student who has been determined, **through an investigation** by ~~staff of~~ either the district of residence or district of proposed enrollment, to be a victim of an act of bullying, as defined in Education Code 48900(r), committed by a student of the district of residence. (Education Code 46600)

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 5131.2 - Bullying)

INTERDISTRICT ATTENDANCE (continued)

Until the district is at maximum capacity, the district shall accept any student whose interdistrict transfer application is based on being the victim of an act of bullying or a child of an active duty military parent/guardian. The district shall ensure that such students are admitted through an unbiased process that prohibits an inquiry into or evaluation or consideration of whether or not a student should be enrolled based on academic or athletic performance, physical condition, proficiency in English, family income, or any of the individual characteristics set forth in Education Code 220, including, but not limited to, race or ethnicity, gender, gender identity, gender expression, and immigration status. (Education Code 46600)

In addition, the Superintendent or designee may approve an interdistrict attendance permit for a student for any of the following reasons when stipulated in the agreement:

1. To meet the child care needs of the student, only as long as ~~certified by a physician, school psychologist, or other appropriate school personnel~~ **the student's child care provider remains within district boundaries**

(cf. 5148 - Child Care and Development)

2. To meet the student's special mental or physical health needs~~,~~ as certified by a physician, school psychologist, or other appropriate school personnel

(cf. 6159 – Individualized Education Program)

3. When the student has a sibling attending school in a receiving district, to avoid splitting the family's attendance

4. To allow a student to complete a school year when student's parents/guardians have moved out of the district during that year

5. To allow the student to remain with a class graduating that year from an elementary, middle, or senior high school

6. To allow high school seniors to attend the same school attended as junior, even if the student's family moved out of the district during the junior year

7. When the parent/guardian provides written evidence, that the family will be moving into the district in the immediate future and would like the student to start the school year in that district

8. When the student will be living out of the district for one year or less

9. When recommended by the school attendance review board or by county child welfare, probation, or social service agency staff in documented cases of serious

INTERDISTRICT ATTENDANCE (continued)

home or community problems which make it inadvisable for the student to attend the school of residence

(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5113.12 – District School Attendance Review Board)

10. When there is valid interest in a particular educational program not offered in the district of residence

11. To provide a change in school environment for reasons of personal and social adjustment

The Superintendent or designee may deny initial requests for interdistrict attendance permits due to limited district resources, overcrowded of school facilities at the relevant grade level, or other considerations that are not arbitrary. However, once a student is admitted, the district shall not deny continued attendance because of overcrowding facilities at the relevant grade level.

(cf. 0410 – Nondiscrimination in District Programs and Activities)

If the transfer request is for a school year that begins within 15 calendar days of the receipt of the request, the Superintendent or designee shall notify the parent/guardian of the final decision within 30 days of a receiving the request. If the transfer request is for a school year that begins more than 15 calendar days after receipt of the request, the parent/guardian shall be notified of the final decision as soon as possible, but no later than 14 calendar days after the commencement of instruction during the school year. (Education Code 46600.2)

If a student's interdistrict transfer request is denied, the Superintendent or designee shall, in writing, notify the parents/guardians of their of their right appeal to the County Board of Education within 30 calendar days from the date of the final denial. (Education Code 46600.2)

(cf. 5145.6 – Parental Notifications)

All notices to parents/guardians regarding the district's decision on any request for interdistrict transfer shall conform to the translation requirements of Education Code 48985, and may be provided by regular mail, electronic format if the parent/guardian provides an email address, or by any other method normally used to communicate with parents/guardians in writing. (Education Code 46600.2)

Pending a decision by the two districts or by the County Board on appeal, the Superintendent or designee may provisionally admit a student who resides in another district for a period not to exceed two school months, provided the district is the district of proposed enrollment. If the decision has not been rendered by the conclusion of two school months and the districts or County Board is still operating within the prescribed timelines, the student shall not be

INTERDISTRICT ATTENDANCE (continued)

allowed to continue attending the district school to which the student was provisionally admitted. (Education Code 46603)

Students who are under consideration for expulsion or who have been expelled may not appeal interdistrict attendance denials or rescissions while expulsion proceedings are pending, or during the term of the expulsion. (Education Code 46601)

(cf. 5119 – Students Expelled from Other Districts)
(cf. 5114.1 – Suspension and Expulsion/Due Process)

Once a student is admitted to a school on the basis of an interdistrict attendance permit, the student shall not be required to reapply for an interdistrict transfer and shall be allowed to continue to attend the school of enrollment, unless reapplication standards are otherwise specified in the interdistrict attendance agreement. Existing interdistrict attendance permits shall not be rescinded after June 30 following a student's completion of grade 10 or for any student entering grade 11 or 12 in the subsequent school year. (Education Code 46600)

Transfers Out of the District

A student whose parent/guardian is in active military duty shall not be prohibited from transferring out of the district, provided the school district of proposed enrollment approves the application for transfer. (Education Code 46600, 48307)

If the district is unable to provide an intradistrict transfer to a student who is a victim of an act of bullying, as defined in Education Code 46600, the district shall not prohibit the student from transferring out of the district if the district of proposed enrollment approves the application for transfer. (Education Code 46600)

The district may limit transfers out of the district to a school district of choice under any of the following circumstances: (Education Code 48307)

1. The number of student transfers out of the district to a school district of choice has reached the limit specified in Education Code 48307 based on the district's average daily attendance.

2. The County Superintendent of Schools has given the district a negative budget certification or has determined that the district will not meet the state's standards and criteria for fiscal stability in the subsequent fiscal year exclusively as a result of student transfers from this district to a school district of choice.

(cf. 3100 - Budget)

INTERDISTRICT ATTENDANCE (continued)

3. The Board determines that the transfer would negatively impact any of the following: (Education Code 48307)

   a. A court-ordered desegregation plan

   b. A voluntary desegregation plan of the district, consistent with the California Constitution, Article 1, Section 31

   c. The racial and ethnic balance of the district, consistent with the California Constitution, Article 1, Section 31

Regulation
approved: September 4, 2007
revised: February 21, 2012
revised: November 5, 2013
revised: October 7, 2014
revised: May 21, 2019
revised: April 21, 2020

OPEN ENROLLMENT ACT TRANSFERS

The Governing Board desires to offer enrollment options in order to provide children with opportunities for academic achievement and that their diverse needs. Such options shall also be provided to children who reside within another district's boundaries in accordance with law, Board policy, and administrative regulation.

Whenever a student is attending a district school on the Open Enrollment List as identified by the Superintendent of Public Instruction, he/she may transfer to another school within or outside of the district, as long as the school to which he/she is transferring has a higher Academic Performance Index. (Education Code 48354, 48356)

A parent/guardian whose child is attending a district school on the Open Enrollment List and who wishes to have his/her child attend another school within the district shall apply for enrollment using BP/AR 5116.1 - Intradistrict Open Enrollment.

(cf. 5116.1 - Intradistrict Open Enrollment)
(cf. 5117 - Interdistrict Attendance)

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law, the Board hereby waives the January 1 deadline in Education Code 48354 for all applications for transfer from nonresident parents/guardians of children attending a school on the Open Enrollment List in another district. Transfer applications shall be submitted between **January 1st to February 1st** of the preceding school year for which the transfer is requested.

(cf. 5111.1 - District Residency)
(cf. 5111.12 - Residency Based on Parent/Guardian Employment)

The Board may deny a transfer out of or into the district upon a determination by the Board that the transfer would negatively impact a court-ordered or voluntary desegregation plan in accordance with Education Code 48355.

Standards for Rejection of Transfer Applications

Pursuant to Education Code 48356, the Board has adopted the following standards for acceptance and rejection of transfer applications submitted by a parent/guardian of a student attending a school in another district on the Open Enrollment List. The Superintendent or designee shall apply these standards in accordance with Board policy and administrative regulation and shall ensure that the standards are applied uniformly and consistently.

As applicable, the Superintendent or designee may deny a transfer application under any of the following circumstances:

1. Upon a determination that approval of the transfer application would negatively impact the capacity of a program, class, grade level, or school building, including:

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OPEN ENROLLMENT ACT TRANSFERS (continued)

a. The class or grade level exceeding the district's limits pursuant to the state Class Size Reduction Program or the Morgan/Hart Class Size Reduction Program for Grades 9-12

b. The site, classroom, or program exceeding the maximum student-teacher ratio specified in the district's collective bargaining agreement

c. The site or classroom exceeding the physical capacity of the facility pursuant to the district's facilities master plan or other facility planning document

d. The class or grade level exceeding capacity pursuant items #a-#c above in subsequent years as the student advances to other grade levels at the school

(cf. 6151 - Class Size)
(cf. 7110 - Facilities Master Plan)

2. Upon a determination that approval of the transfer application would have an adverse financial impact on the district, including:

a. The hiring of additional certificated or classified staff

b. The operation of additional classrooms or instructional facilities

c. Expenses incurred by the district that would not be covered by the apportionment of funds received from the state resulting in a reduction of the resources available to resident students

Appeal Process for Denials of Transfer Applications

A parent/guardian may appeal the district's denial of a transfer application to the Board by filing a written request of appeal with the Superintendent or designee within 10 days of the receipt of the written notification of denial. In addition, a parent/guardian who believes he/she has been subject to discrimination may file an appeal using the district's Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

The Board shall schedule an appeal hearing as soon as practicable at a regular or special meeting of the Board. At the hearing, the parent/guardian shall have the right to present oral or written evidence, rebut district evidence, and question any district witnesses. Unless the parent/guardian requests that the hearing be held in open session, the hearing shall be held in closed session in order to protect the privacy of students in accordance with law.

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OPEN ENROLLMENT ACT TRANSFERS (continued)

The Board shall make its decision by the next regularly scheduled meeting and shall send its decision to all concerned parties. The Board's decision shall be final.

Program Evaluation

The Superintendent or designee shall collect data regarding the number of students who transfer out of the district pursuant to the Open Enrollment Act. He/she also shall collect data regarding the number of students who apply to transfer into the district, the number of requests granted, denied, or withdrawn, and the district schools and programs receiving applications.

When the Superintendent or designee anticipates that a particular school will receive a large number of transfer applications, he/she shall study the enrollment pattern at that school in order to anticipate future resident enrollment at the school and at the district schools into which those students would normally matriculate.

The Superintendent or designee shall regularly report to the Board regarding the implementation of this program.

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Legal Reference: (see next page)

OPEN ENROLLMENT ACT TRANSFERS (continued)

Legal Reference:

EDUCATION CODE
200 Prohibition of discrimination
35160.5 District policies, rules, and regulations
46600-46611 Interdistrict attendance agreements
48200 Compulsory attendance
48204 Residency requirements for school attendance
48300-48316 Student attendance alternatives, school district of choice program
48350-48361 Open Enrollment Act
48915 Expulsion; particular circumstances
48915.1 Expelled individuals: enrollment in another district
52317 Regional Occupational Center/Program, enrollment of students, interdistrict attendance
FAMILY CODE
6500-6552 Caregivers
UNITED STATES CODE, TITLE 20
6316 Transfers from program improvement schools
CODE OF REGULATIONS, TITLE 5
4700-4703 Open Enrollment Act
CODE OF FEDERAL REGULATIONS, TITLE 34
200.36 Dissemination of information
200.37 Notice of program improvement status, option to transfer
200.39 Program improvement, transfer option
200.42 Corrective action, transfer option
200.43 Restructuring, transfer option
200.44 Public school choice, program improvement schools
ATTORNEY GENERAL OPINIONS
87 Ops.Cal.Atty.Gen. 132 (2004)
84 Ops.Cal.Atty.Gen. 198 (2001)
COURT DECISIONS
Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

Management Resources:

WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov

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OPEN ENROLLMENT ACT TRANSFERS

Definitions

District of enrollment means the district, other than the district in which the student's parent/guardian resides, in which the parent/guardian intends to enroll his/her child. (Education Code 48352)

District of residence means the district in which the parent/guardian of a student resides and in which the student would otherwise be required to enroll pursuant to Education Code 48200. (Education Code 48352)

(cf. 5111.1 - District Residency)

Open enrollment school means a "low-achieving" school identified by the Superintendent of Public Instruction (SPI) pursuant to Education Code 48352 and 5 CCR 4701. (Education Code 48352; 5 CCR 4701)

Transfer Applications into a District School

Enrollment priority shall be available to students who reside within this district. No student who resides within a school's attendance area or who is currently enrolled in a school shall be displaced by a student who is transferring pursuant Education Code 48350-48361 or 5 CCR 4700-4703. (Education Code 48354, 48356)

Applications shall be submitted within the deadlines established by Board policy.

However, the application deadline shall not apply to an application requesting a transfer if the parent/guardian with whom the student resides is enlisted in the military and was relocated by the military within 90 days prior to submitting the application. (Education Code 48354)

(cf. 6173.2 - Education of Children of Military Families)

The parent/guardian's application may request enrollment of his/her child in a specific school or program. Requests for admission to a magnet school or program designed to serve gifted and talented students shall be subject to the usual admission requirements established by the district for district students. Except for such specialized admission requirements, the Superintendent or designee shall not consider the student's previous academic achievement, athletic performance, physical condition, English language proficiency, family income, or any of the prohibited bases for discrimination listed in Education Code 200. (Education Code 48354, 48356)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 6172 - Gifted and Talented Student Program)

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OPEN ENROLLMENT ACT TRANSFERS (continued)

Students applying for open enrollment transfers shall be assigned priority for approval as follows: (Education Code 48356):

1. First priority for the siblings of students who already attend the desired school

2. Second priority for students transferring from a program improvement school ranked in decile 1 on the Academic Performance Index (API)

If the number of students who request a particular school exceeds the number of spaces available at that school, the Superintendent or designee shall conduct a lottery, in the group priority order identified in items #1 and #2 above, to select students at random until all of the available spaces are filled. (Education Code 48356)

Within 60 days of receiving the application, the Superintendent or designee shall provide written notification to the parent/guardian and the student's district of residence as to whether the application has been accepted or rejected. If the application has been rejected, the notice shall state the reasons for the rejection. If the application has been approved, the notification shall specify the particular school site and the school's address to which the student has been admitted. (Education Code 48357; 5 CCR 4702)

Terms of Approval

The Superintendent or designee shall ensure that the school to which the student is transferring has a higher API than the school in which the student was previously enrolled. (Education Code 48356)

The parent/guardian shall enroll his/her child on or before the first day of instruction or within 14 calendar days of receipt of the district's notice of approval of the application, whichever is later. If the parent/guardian fails to enroll his/her child within this timeframe, the district may decline to enroll the student. (5 CCR 4703)

Upon enrollment, the district shall grant the student any credits towards graduation that he/she received from his/her district of residence. The student shall be eligible for graduation from district schools upon completion of state and district graduation requirements. (Education Code 48358)

(cf. 6143 - Courses of Study)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.5 - Elementary/Middle School Graduation Requirements)
(cf. 6162.52 - High School Exit Examination)

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OPEN ENROLLMENT ACT TRANSFERS (continued)

A student admitted to a district school through this process shall be deemed to have fulfilled district residency requirements pursuant to Education Code 48204 and shall not be required to reapply for enrollment in that school, regardless of whether his/her school of residence remains on the Open Enrollment List. (Education Code 48356; 5 CCR 4702)

Once admitted, a transfer student who wishes to matriculate into a district middle or high school or transfer to another district school shall reapply for admission to the new school pursuant to the requirements of Board policy and administrative regulation.

Parents/guardians are responsible for transporting their children to school.

Transfers out of District Schools on the Open Enrollment List

Upon identification by the California Department of Education (CDE) that a district school is on the Open Enrollment List, the Superintendent or designee shall notify the parents/guardians of each student enrolled in the school of the option to transfer. This notice shall be provided by the first day of instruction. However, if the CDE has not notified the district whether a school is on the list by the first day of instruction, the notification shall be provided no later than 14 calendar days after the Open Enrollment List is posted on the CDE's web site. (Education Code 48354; 5 CCR 4702)

(cf. 0520.2 - Title I Program Improvement Schools)
(cf. 5145.6 - Parental Notifications)

DELETED

Regulation
approved: November 16, 2020
deleted: April 21, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

OPEN ENROLLMENT ACT TRANSFERS

PARENTAL NOTIFICATION:
OPTION TO TRANSFER

[*Date*]

To the parents/guardians of students at _____ School:

The purpose of this letter is to inform you that our school has been identified by the California Department of Education (CDE) as an Open Enrollment school for the _____ school year.

Why is our school on the Open Enrollment List?

The Open Enrollment Act, which became law in the spring of 2010, requires the CDE to annually create a list of 1,000 schools ranked by their Academic Performance Index (API). A school's API is a number that ranges from 200 to 1,000 and is calculated using the results for each school's students on statewide tests. The state has set 800 as the API target for all schools to meet. Schools that fall short of 800 are required to meet annual growth targets until that goal is achieved. Annual API growth targets will vary for each school.

For more information about how the Open Enrollment List is created, please visit the CDE's web site: http://www.cde.ca.gov/sp/eo/op.

What right does a parent have to request a transfer?

All parents/guardians of students attending a school on the Open Enrollment List have the option to request a transfer of their child to another school in this district or in another California district. The school to which your child transfers must have a higher API than the school your child is leaving. Our school's API is _____.

The following district schools are available to accept transfers: [*List schools with space available and higher API scores.*]

_____

_____

_____

If you would like to transfer your child to one of the schools listed above, please contact that school for information about applying for intradistrict open enrollment. Information about the performance and academic achievement of each available school is enclosed.

If you would like to transfer your child to a school in another district, you must contact that school district for information regarding their application procedures and timelines. To find a school with a higher API, go to the CDE's website: http://api.cde.ca.gov/reports.

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OPEN ENROLLMENT ACT TRANSFERS (continued)

Parents/guardians are responsible for providing transportation to and from the new school.

We will keep you updated and informed about opportunities to discuss plans for our school. If you have questions, need additional information on how you can get involved in our school improvement efforts, or would like to discuss the school's instructional program, please feel free to call me and/or visit the school.

Sincerely,

_____

[*Name of Principal*]

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