



## 2019-20 First Interim Report Executive Summary

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The following narrative of all funds is in accordance with AB 1200 and AB2756, which require projections for the current fiscal year and two budget years in the future. Two major criteria are **positive cash** and **positive fund balances** at the end of the fiscal year.

If a district indicates that either of these qualifications cannot be met, then the district has a **qualified certification** (the district may not meet its financial obligations for the current fiscal or subsequent two fiscal years) or **negative certification** (the district will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent two fiscal years). In accordance with AB2756, Qualified and Negative Certification districts must wait for County Office of Education review before the Board of Trustees can act to ratify bargaining unit tentative agreements.

***Based on the current assumptions and projections, the District's Proposed Budget has a Positive Certification.***

## **FINANCIAL HIGHLIGHTS**

The Board of Trustees adopted the 2019-20 original budget on June 20, 2019 and the revision on October 7, 2019 based on the Governor's May 2019 Budget Revision. The District's First Interim revenue budget reflects the State's Adopted Budget for 2019-20 and all attendant trailer bills, and adjustments to federal and local revenues. The First Interim expenditure budget includes current staff placements and new hires, new expenditures, and other operational changes.

Key financial highlights for the 2019-20 General Fund Budget, combined Unrestricted and Restricted, are as follows:

- LCFF is to be fully funded, with a 3.26% COLA.
- LCFF Entitlement per average daily attendance is \$9,412. Supplemental services must be provided at a rate of \$826 per ADA, and the remaining LCFF funding for general purpose at \$8,586 per ADA.
- LCFF funded average daily attendance (ADA) of 9,592.02, including district students in special education programs outside of district, based on 2018-19 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 50.49% of total district enrollment, three-year average from 2017-18 through projected 2019-20.
- One-time Special Education Early Intervention Preschool Grant Entitlement of \$1.2 million.
- Total combined general fund expenditures and other uses exceed revenues by \$10.2 million, resulting in transfers in from the Special Reserve Fund of \$7.1 million to balance the 2019-20 budget.
- Unrestricted General Fund balance is projected to be at \$4.8 million at end of 2019-20. Excluding the \$3.8 million (3% of total general fund expenditures) required for economic uncertainties and \$1.0 million in non-spendable and other assignments, the unappropriated ending fund balance is zero.

## **GENERAL FUND**

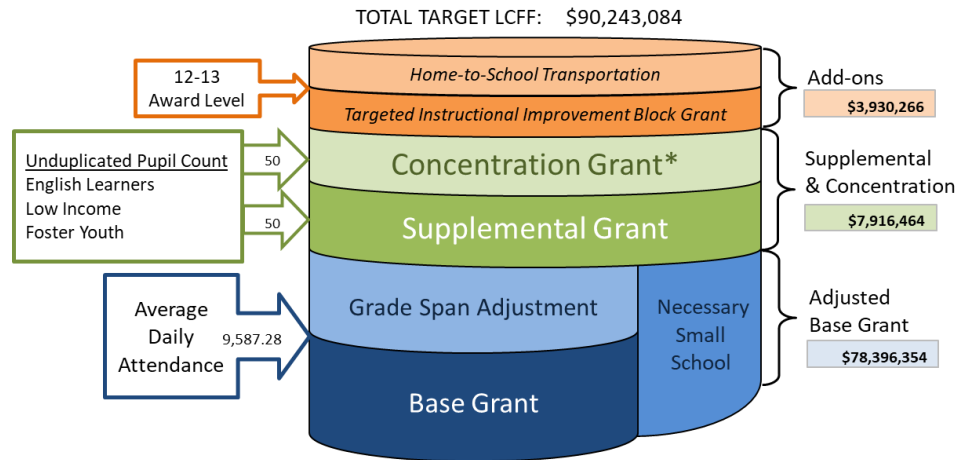
The *general fund* is the main operating fund of Oak Grove School District, used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on average daily attendance (ADA) by grade level multiply by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage\*, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Transportation Grant.



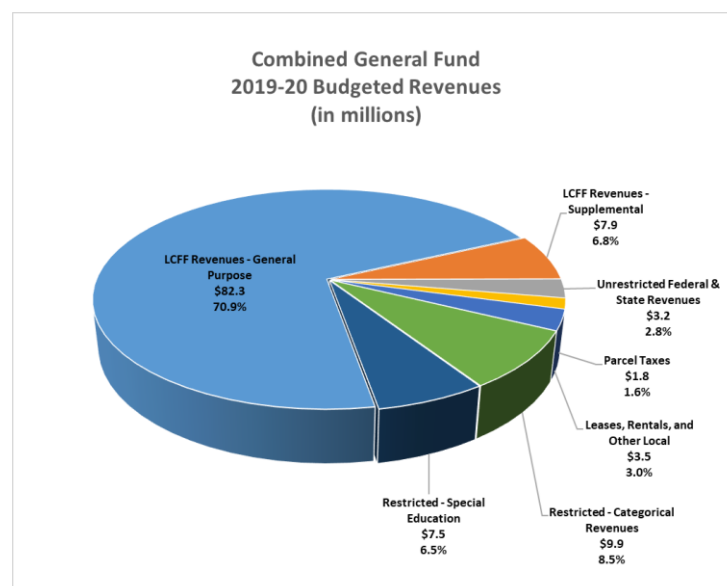
\* note: Unduplicated Count Percentage is the unduplicated count of students eligible for Free and Reduced Price Meals, English Learners, and Foster Youth as a percentage of total district enrollment. LCFF calculator uses a rolling three-year average rate.

In 2019-20, the District is budgeted to receive approximately 100.0% of LCFF entitlement target. As the gap between Phase-In Entitlement and Entitlement Target narrows, revenue dollar increases will be less each year.

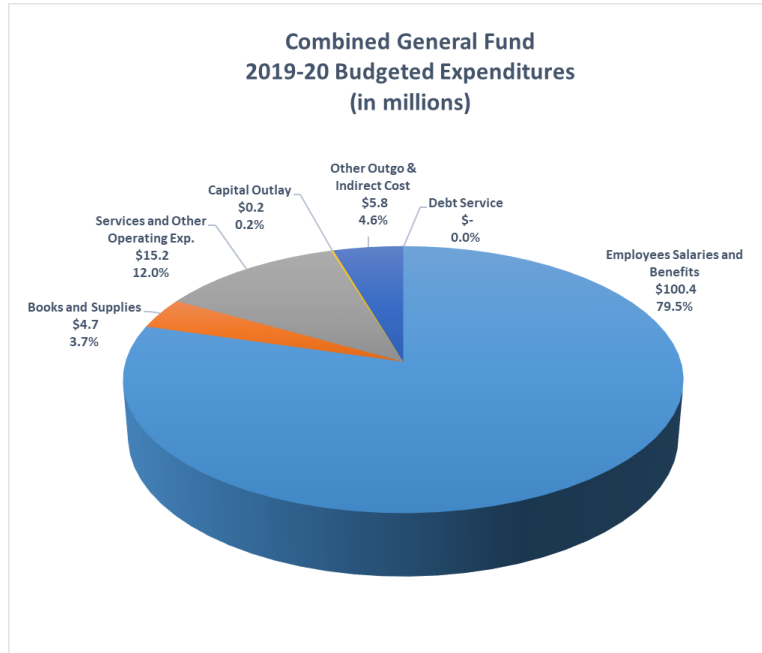


In addition to LCFF income, the District receives federal and state revenues for categorical programs. These categorical resources are highly restricted and expended per the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources.

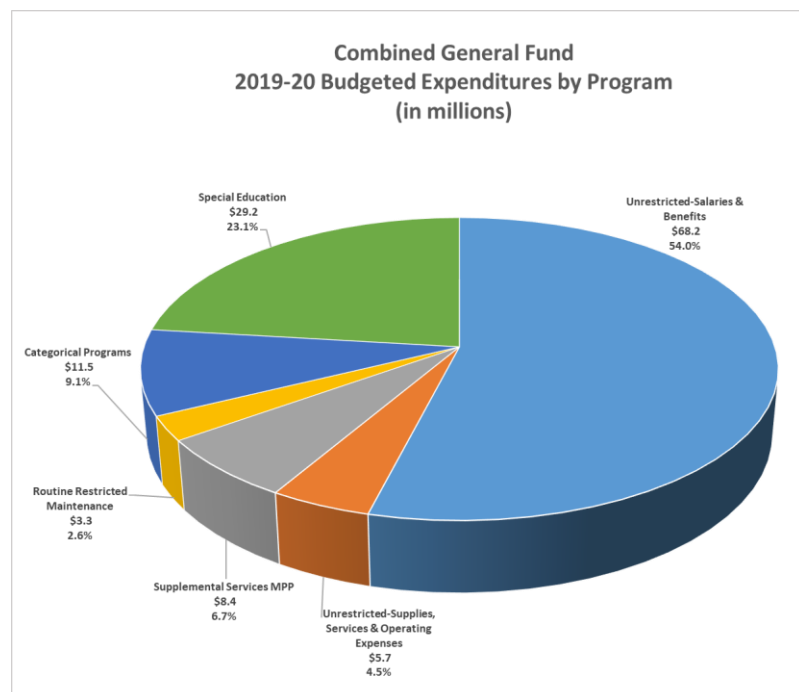
Unrestricted General Fund revenues accounted for \$98.7 million (85.0%) of total combined general fund revenues of \$116.0 million, excluding Transfers-In. LCFF revenues available for general purpose are approximately 70.9% of total combined general fund revenues.



The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 79.5% of total general fund expenditures.



Another way to look at General Fund expenditures is by total program costs. Total Unrestricted General Fund expenditures and transfers out accounted for \$82.3 million (65.2%) of the \$126.3 million in total combined general fund expenditures and transfers-out.



**CHANGES IN THE GENERAL FUNDS AT FIRST INTERIM**

Total revenues increased by \$3.4 million, from \$112.6 million at Adopted Budget to \$116.0 million at First Interim as follows:

- LCFF revenues decreased by \$40 thousand to reflect a decrease of ADA derived from County operated programs. Additionally, Special Ed property taxes increased by \$89 thousand, in the nature of LCFF sources from SELPA apportionment.
- Federal revenues increased by \$787 thousand to reflect 2018-19 carryovers, increased to current year allocation for Title I and new Title IV Student Support and Academic Enrichment Grant.
- State revenues increased by \$1.8 million, primarily due to the one-time Special Ed Early Intervention Preschool Grant in the amount of \$1.2 million. The remaining increases represent the last apportionment for the one-time Low Performing Student Block Grant, and increased allocations for ASES, Lottery, and Mental Health state grants.
- Local Revenues increased by \$778 thousand mainly from higher lease revenues generated by favorable lease contract renewals, local grants such as Career Education Grant and miscellaneous local donations, which were not budgeted at 2019-20 Adopted Budget.

Total expenditures increased by \$3.8 million, from \$122.5 million at Adopted Budget to \$126.3 million at First Interim to reflect adjustments in programs as follows:

- Employee Salaries and Benefits increased by \$1.0 million mainly attributable to board approved OGEA contract settlement for 2019-20.
- Books and Supplies increased by \$2.0 million primarily to reflect prior year restricted program carryovers for schools and departments.
- Services and Other Operating Expenditures increased by \$668 thousand due to a combination of increased costs to Special Education (\$179 thousand), and remaining from increases to miscellaneous services funded from new local grants, donations and prior year categorical carryovers.
- Capital Outlay and Other Outgo decreased by \$135 thousand due to increased cost to County Special Education program.

<b>Combined General Fund - Unrestricted/Restricted</b>	<b>2019-20 First Interim</b>	<b>2019-20 Adopted Budget</b>	<b>Budget Change</b>	<b>Percentage Change</b>
<b>Beginning Fund Balance</b>	<b>\$ 11,264,754</b>	<b>\$ 7,545,334</b>	<b>3,719,420</b>	<b>49.29%</b>
LCFF Sources	\$ 95,011,866	\$ 94,962,485	49,381	0.05%
Federal Revenues	\$ 4,891,737	\$ 4,104,605	787,132	19.18%
State Revenues	\$ 10,030,071	\$ 8,230,208	1,799,863	21.87%
Local Revenues	\$ 6,125,161	\$ 5,346,942	778,219	14.55%
<b>Total Revenues</b>	<b>\$ 116,058,835</b>	<b>\$ 112,644,240</b>	<b>3,414,595</b>	<b>3.03%</b>
Salaries and Benefits	\$ 100,400,669	\$ 99,379,886	1,020,783	1.03%
Books and Supplies	\$ 4,725,172	\$ 2,700,869	2,024,303	74.95%
Services and Other Operating Expenditures	\$ 15,202,421	\$ 14,534,549	667,872	4.60%
Capital Outlay & Other Outgo	\$ 6,173,816	\$ 6,038,674	135,142	2.24%
Indirect Costs	\$ (191,955)	\$ (197,845)	5,890	-2.98%
Debt Service	\$ 7,244	\$ 7,244	-	0.00%
<b>Total Expenditures</b>	<b>\$ 126,317,367</b>	<b>\$ 122,463,377</b>	<b>3,853,990</b>	<b>3.15%</b>
Transfers In & Other Sources	\$ 7,102,181	\$ 8,731,993	(1,629,812)	-18.66%
Transfers Out & Other Uses	\$ -	\$ (7,716)	7,716	-100.00%
<b>Total Contributions</b>	<b>\$ 7,102,181</b>	<b>\$ 8,724,277</b>	<b>(1,622,096)</b>	<b>-18.59%</b>
<b>Net Change to Fund Balance</b>	<b>(3,156,351)</b>	<b>(1,094,860)</b>	<b>(2,061,491)</b>	<b>188.29%</b>
<b>Ending Fund Balance</b>	<b>\$ 8,108,403</b>	<b>\$ 6,450,474</b>	<b>1,657,929</b>	<b>25.70%</b>
<b>Components of Ending Fund Balance:</b>				
Legally Restricted	\$ 3,274,554	\$ 2,104,265		
Reserve for Non-Spendables	590,022	39,876		
Committed and Assigned	454,306	632,200		
Reserve for Economic Uncertainties (3%)	3,789,521	3,674,132		
<b>Unallocated Fund Balance</b>	<b>\$ (0)</b>	<b>\$ 1</b>		

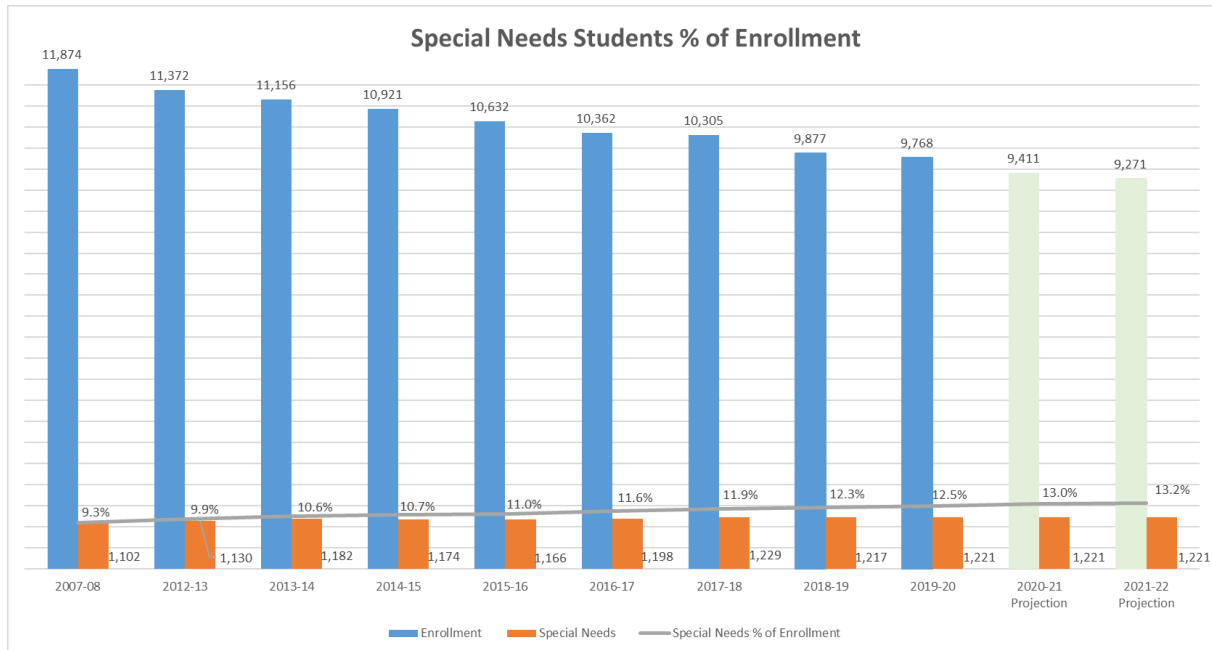
## DEMOGRAPHICS AND DATA

### ENROLLMENT

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. In addition to families moving out of the area, the overall birthrate for the region has been declining. The several new major density housing developed within district boundaries since 2013 have not generated the expected increase in student count. The District commissioned an enrollment analysis report every year to update the projection numbers. Enrollment projections through 2022-23 are per the demographer's report dated February 20, 2019.

While total enrollment continues to decrease, the number of students needing specialized services has remained relatively the same and therefore, the ratio of special needs students as a percentage of total enrollment has grown. Consequently, the cost of Special Education has grown disproportionately to General Education. See the Special Education section for further discussion.

The District has lost 1,604 students since LCFF implementation in 2013 to 2019, while students needing specialized services have grown by 87 students (from 1,130 to 1,217). The CBEDS October 2019 enrollment count is 9,768 (including students in district special day classes), a decrease of 109 students from the 2018 CBEDS count.



The projected enrollment loss translates into cumulative revenue loss of approximately \$17.0 million over the three years of the Multi-Year Projection budget.

MYP Budget Impact of Enrollment Loss:							
Fiscal Year	Funded ADA	ADA Loss	LCFF Funding Per ADA**	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Cumulative 3-Year Gain/(Loss)
2019-20 Budget	9,587.28	-404.87	\$9,412	(\$3,810,636)	(\$3,810,636)	(\$3,810,636)	(\$11,431,909)
2020-21 Projection	9,467.83	-119.45	\$9,665		(\$1,154,484)	(\$1,154,484)	(\$2,308,969)
2021-22 Projection	9,132.20	-335.63	\$9,936			(\$3,334,820)	(\$3,334,820)
MYP Cumulative Total at 2019-20 First Interim		-859.95		(\$3,810,636)	(\$4,965,121)	(\$8,299,940)	(\$17,075,698)

\* funding is based on the higher prior year ADA when declining enrollment.  
Enrollment count and ADA include students in COE Special Ed programs.

\*\* LCFF Entitlement amount per ADA is as of 2019-20 First Interim

## STAFFING

The District already settled with the teachers' bargaining unit (OGEA) for 2019-20, with a 1.5% increase to the salary schedule and benefit cap increase of \$100.00 per benefit plan (equivalent to approximately 1.06%). Collective bargaining is pending for classified employees (AFSCME and CSEA units).

Class sizes across the district for 2019-20 are as follows:

Grade TK-3	24:1
Grade 4-8	32:1
Special Day Class (SDC) PK-6	12:1 (maximum)

There is a change in total staffing from Adopted Budget to First Interim as positions are aligned to programs. Net change is an increase of 8.1 FTEs in the combined General Fund (see chart below):

- +3.4 classroom and support certificated staff due to class load balancing and program adjustments

- +4.41 additional instructional aides for special need students, -1.0 sanitarian worker, -1.0 clerical staff at Del Roble, +1.0 new position for School Link Services Community Liaison II, and +1.31 FTE for miscellaneous noon duty and occupational therapist

<b>2019-20 First Interim Budget</b>				
	<b>Total Unrestricted</b>	<b>RRM &amp; Categorical</b>	<b>Special Ed.</b>	<b>Total General Fund</b>
<b>Certificated</b>				
1100 Teachers	391.60	4.80	78.50	474.90
1200 Certificated Pupil Support	14.10	1.20	11.70	27.00
1300 Certificated Administrator	27.70	1.30	2.00	31.00
1900 Other Certificated Salaries	7.00	-	2.00	9.00
<b>Total Certificated</b>	<b>440.40</b>	<b>7.30</b>	<b>94.20</b>	<b>541.90</b>
<i>2019-20 Adopted Budget</i>	<i>437.80</i>	<i>7.90</i>	<i>92.80</i>	<i>538.50</i>
<i>Change</i>	<i>2.60</i>	<i>(0.60)</i>	<i>1.40</i>	<i>3.40</i>
2100 Instructional Aids	11.04	-	86.07	97.11
2200 Classified Support	92.04	7.70	-	99.74
2300 Classified Administrator	7.55	1.45	-	9.00
2400 Clerical and Office Salaries	58.86	1.88	2.00	62.74
2900 Other Classified Salaries	22.92	1.90	6.27	31.09
<b>Total Classified</b>	<b>192.42</b>	<b>12.93</b>	<b>94.34</b>	<b>299.68</b>
<i>2019-20 Adopted Budget</i>	<i>194.33</i>	<i>12.21</i>	<i>88.43</i>	<i>294.96</i>
<i>Change</i>	<i>(1.91)</i>	<i>0.72</i>	<i>5.91</i>	<i>4.72</i>
<b>TOTAL FTE</b>	<b>632.82</b>	<b>20.23</b>	<b>188.54</b>	<b>841.58</b>

## EMPLOYEE BENEFITS

The District pays approximately 80% of employee health benefit costs on average. As the state restored funding cuts made from 2007-08 through 2012-13 by implementing LCFF in 2013-14, much of the benefits from increased revenues were nullified by increased pension costs. The cost of CalSTRS has almost double from 8.25% in 2013-14 to 16.70% in 2019-20, and CalPERS cost increased by more than half from 11.442% in 2013-14 to 20.733% in 2019-20. These rates are expected to increase annually on schedule as per the chart below.

<b>Employer Payroll Tax</b>	<b>2013-14</b>	<b>2018-19</b>	<b>2019-20 Budget</b>	<b>2020-21 Projection</b>	<b>2021-22 Projection</b>
STRS *	8.2500%	16.2800%	16.7000%	18.4000%	18.1000%
PERS	11.4420%	18.0620%	20.7330%	23.6000%	24.9000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp *	1.8606%	1.8659%	1.7070%	1.7070%	1.7070%
* Certificated P/R Tax & Benefits	11.6106%	19.6459%	19.9070%	21.6070%	21.3070%
Classified P/R Tax & Benefits	21.0026%	27.6279%	30.1400%	33.0070%	34.3070%

## INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state categorical programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2019-20 approved indirect cost rate for allowable categorical programs is 6.83% and 5.12% for Child Nutrition Services. However, some federal categorical programs only allow the district to recover up to 2% in indirect costs. The indirect cost rate for CNS is determined by the federal government, but the district's indirect cost rate is a calculation of prior year's administrative cost as a percentage of direct costs. The 2019-20 rate is a significant decrease from the high rate of 9.17% in 2012-13. This reflects the District's reduction of overall administrative services, and investments in direct services supporting instruction and student success.

For 2019-20, the Unrestricted General Fund is projected to recapture \$1.7 million of indirect costs from the categorical programs and \$192 thousand from Child Nutrition Services. Actual amounts recaptured may be less than projected since indirect costs are a function of actual restricted program expenditures.

## GENERAL FUND - UNRESTRICTED

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, plus contributions to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State apportionments. Generally, the State apportionments amount to the difference between the District's LCFF Entitlement and the local property tax revenues. LCFF funding, including Supplemental Revenues, accounts for approximately 91.4% of total unrestricted revenues (and 77.7% of total combined general fund revenues).

Unrestricted General Fund's Beginning Fund Balance is \$5.8 million, and Ending Fund Balance is expected to be \$4.8 million with projected deficit spending of \$8.1 million in 2019-20. Approximately \$3.8 million of the unrestricted ending balance (3% of total general fund expenditures) must be set aside for economic uncertainties. Total encumbrances and obligations, and other assignments are projected to absorb the remaining \$1.0 million, leaving zero Unassigned Balance as of June 30, 2020. The District would not be able to meet the required 3% reserve for economic uncertainties without transfers-in of \$7.1 million from the Special Reserve Fund.

Description	2019-20 First Interim Budget	2020-21 Projected	2021-22 Projected
Beginning Fund Balance, Actual and Projected	5,842,782	4,833,848	4,273,265
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	82,326,620	83,657,797	82,993,782
LCFF Entitlement - Supplemental Services	7,916,464	7,826,054	7,751,388
Federal Revenue	178,000	178,000	178,000
Other State Revenue	3,014,337	1,802,673	1,761,347
Other Local Revenue	5,246,635	5,920,104	5,375,146
Contribution to Routine Restricted Maintenance	(3,674,133)	(3,674,133)	(3,674,133)
Contribution to Categorical Programs	872,440	872,440	872,440
Contribution to Special Education	(21,687,071)	(21,431,127)	(21,412,087)
Total funds available (Beg. balance + Revenue)	80,036,074	79,985,656	78,119,148
<b>Expenditures</b>			
Certificated Salaries	42,044,488	38,165,767	39,393,270
Classified Salaries	11,518,727	11,033,018	11,047,385
Employee Benefits	21,705,964	21,089,364	21,192,189
Books and Supplies	1,347,857	1,340,635	1,344,835
Services, Other Operating	7,435,076	7,260,543	6,747,263
Capital Outlay	74,000	74,000	74,000
Other Outgo	38,744	38,744	38,744
Direct Support/Indirect Costs/TSF's Out	(1,860,449)	(1,860,449)	(1,860,449)
Total Expenditures/Other Outgo	82,304,407	77,141,622	77,977,237
<b>Operating Surplus/(Deficit)</b>	<b>(8,111,115)</b>	<b>(1,989,814)</b>	<b>(4,131,354)</b>
Transfers-In from Special Reserve	7,102,181	1,429,231	3,884,902
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,833,848</b>	<b>4,273,265</b>	<b>4,026,813</b>
<b>Components of the Ending Fund Balance:</b>			
Designated for Economic Uncertainties	3,789,521	3,552,017	3,576,486
Inventories, Prepaid, Revolving Fund	590,022	434,880	279,738
Early Retirement Program	454,306	286,369	170,590
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>

## SUPPLEMENTAL SERVICES

The District receives Supplemental revenues as part of the LCFF calculation, based on unduplicated count of English Learners, Free and Reduced, and Foster Youth. The District's Local Control



Accountability Plan (LCAP) must demonstrate that supplemental services are provided for these students above the basic services provided for all students. Supplemental expenditures budget at First Interim is \$8.4 million.

## TRANSPORTATION

Effective fiscal year 2013-14 with the implementation of LCFF, Transportation funding is no longer a restricted state categorical program. State funding for student transportation is now included in LCFF entitlement calculation. The funding amount of \$1,273,198 remains flat since 2013-14 with no annual COLA increase, and there is no plan at the state level to increase to this funding level in future years. School districts are required to expend a minimum of the funding amount on transportation.

The District currently operates 30 buses, 2 of which transport general education students to Baldwin Elementary and Bernal Intermediate schools from the Silver Leaf Neighborhood. The remaining 28 routes transport special education students both within the district and to programs outside district boundaries. A total of approximately 60 general education students and 270 special education are transported daily.

The projected net costs to operate the transportation program is as follows.

Home-to-School Transportation	\$ 163,276
Special Education Transportation	<u>3,418,592</u>
Total Transportation Program Cost	\$ 3,581,868
State Funding Revenues	<u>\$ 1,273,198</u>
Net Transportation Program Cost	\$ 2,308,670

It is important to note that while Special Ed busing is required as per student IEPs (Individual Education Plans), home to school transportation for general education students is not required.

## CONTRIBUTIONS TO RESTRICTED PROGRAMS

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education and the Solar Program. This category also includes the required set aside for Routine Restricted Maintenance. Total contributions from Unrestricted General Fund are projected at \$24.5 million for 2019-20, an increase of \$2.4 million from 2018-19. See below for discussions on the contributions to Routine Restricted Maintenance and Special Education.

## TRANSFERS-OUT

Transfers-out to CNS has been eliminated at First Interim. The District was able to increase revenues on by raising prices on paid meals, to offset the decreased meal participation, declining enrollment, decrease in Free and Reduced eligibility, and increase in bad debt accounts.

**GENERAL FUND - RESTRICTED****ROUTINE RESTRICTED MAINTENANCE (RRM)**

The Routine Restricted Maintenance program concept is a strategy for managing Oak Grove School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and to maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

With full implementation of LCFF, contribution from Unrestricted General Fund must be at least 3% of total Adopted Budget expenditures, including other financing uses. Based on California School Accounting Manual Procedure 650, it is explicit that the RRM shall be spent on activities for ongoing and major maintenance of buildings. The RRM fund supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund.

Approximately 36.5% or \$1.2 million of RRM expenditures are for employee salaries and benefits. Ending fund balance for RRM is legally restricted for future routine maintenance needs. Fund balance for RRM is projected to be \$1.1 million as of June 30, 2020.

**RESTRICTED PROGRAMS / CATEGORICALS**

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Special Education, Safety Program (ASES), Title II Teacher Quality, Title III LEP, Title IV Student Support and Academic Enrichment, LEA Medical, and several local grants which are mainly funds raised by each school. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District's LCAP. Federal revenues are projected at \$2.7 million, state revenues are projected at \$6.4 million, and local grants are projected at \$700 thousand.

**PERS/STRS ON BEHALF PAYMENTS ACCRUAL**

GASB Statement 68 (GASB 68), Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, effective 2018-19, required accrual-basis recognition by state and local governments of employer costs and obligations for pensions. Although GASB 68 relates to accrual-basis financial statements, for California Local Education Agencies (LEAs) there are implications for governmental fund statements as well.

Under previous accounting standards, employers participating in a cost-sharing defined benefit pension plan (i.e. CalSTRS and CalPERS), recognized annual pension expense only to the extent of their contractually required contributions to the plan. Under the new accounting standards, LEAs must now report in their government-wide financial statements their proportionate share of the plan's net pension liability if total pension liability for the plan (present value of benefits earned by all employees participating in the CalSTRS or CalPERS) exceeds the resources accumulated by the pension plan to pay benefits, therefore producing a net pension liability. At present, both CalSTRS and CalPERS have a net pension liability.

An LEA's proportionate share of the plan's net pension liability, pension expense, and deferred items is based on the LEA's proportionate share of total employer contributions to the plan. The information LEAs need to determine their proportionate share of total employer contributions, and to determine the plan's net pension liability, pension expense, and deferred items, are provided by CalSTRS and CalPERS. Revenue and expenditure will be recorded in equal amounts, resulting in a net zero change to the ending fund balance. The amount budgeted for STRS On-Behalf Payment is \$4.0 million.

## **SPECIAL EDUCATION**

OGSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal and state, and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies. It is important to note that the District receives LCFF funding for special education students in grades TK through 8 only, and preschool special education students are not counted in the LCFF entitlement calculation.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

The District currently provides instruction and specialized services for approximately 1,221 special need students, including 316 in special day classes. The District operates 38 special day classes (SDC) as follows:

- 16 classes for non-categorical programming (students of various disabilities)
- 5 classes for the low functioning
- 4 classes for the emotionally disturbed
- 5 classes for the autistic
- 8 classes for pre-school aged students, including one autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), orientation and mobility specialists (O & M), applied behavioral analysis (ABA, and other related services to students in the general education and special day classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 86 students to programs operated by the County Office of Education (COE) and 26 students to non-public schools (NPS).

The cost to operate special education programs is \$29.2 million and the District will only receive \$7.5 million from federal and state sources. Special Ed deficit of \$21.7 million (74.2% of total expenditures) will have to be transferred in from the Unrestricted General Fund; this is an increase of \$659 thousand from Adopted Budget, reflecting an increase of additional instructional aide positions, speech services and related costs, as well as an increased cost for County operated programs.

Special Education is projected to have an ending fund balance of \$417 thousand as of June 30, 2020 for Prop 98 Mental Health funds (resource 6512). The Mental Health funds can only be used to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education program pursuant to the federal Individuals with Disabilities Education Act (IDEA).

Contribution from Unrestricted General Fund of \$21.7 million in 2019-20 is an increase of \$2.5 million from the contribution in 2018-19.

### **CASH FLOW**

Cash flow continues to be impacted by the current economic crisis and other events. Prior to the current cash crisis, the most significant indicator of fiscal solvency has been the General Fund reserve levels.

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The 2019-20 First Interim cash schedule has been projected based on guidance from SCCOE and School Services. The District is projected to have positive cash flow through June 30, 2019.

### **MULTI-YEAR PROJECTIONS**

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations **over a three-year period**. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and more stringent county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. LCFF revenues are projected to be fully funded in 2019-20 and is only increased by COLA in subsequent years.

LCFF revenue changes in the out years are limited to statutory COLA and offset by enrollment loss, increase in 2020-21 of approximately \$1.2 million and decrease in 2021-22 of approximately \$739 thousand. Total General Fund revenues are projected to increase in 2020-21 by approximately \$1.9 million and decrease in 2021-22 by approximately \$1.7 million. The projected increase in 2020-21 is from a one-time allocation of restricted Redevelopment Agency (RDA) funds, which causes a subsequent decrease in local revenues in 2021-22.

Expenditure projections for the out years are based on the following factors:

- Class size for grades TK-3 maintained at 24;
- Staffing level corresponding to projected enrollment decline;
- Estimated step increases as per the District's position control system;
- Higher rates for STRS and PERS;
- Provisions have not been made for collective bargaining settlements or natural attritions; and
- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures.

**Year 2 (2020-21) Assumptions:**

- District enrollment is projected at 9,411, but LCFF revenue funding will be based on estimated 2019-20 ADA of 9,467.83.
- LCFF revenue increase by 3.0% COLA; projected at \$9,662.59 per ADA.
- General purpose LCFF revenue, net of Supplemental set aside (\$826.59 per ADA), is projected to be \$8,836.00 per ADA; an increase of \$248.93 per ADA from 2019-20.
- Mandated cost block grant is budgeted at \$32 per ADA.
- Classroom staffing has been adjusted down by approximately 12.0 FTEs to reflect enrollment decline
- Cost of step increases for all employees is estimated at \$1.1 million.
- Contributions from Unrestricted General Fund to Special Education is projected at \$21.4 million; decrease of \$255 thousand from 2019-20 to reflect step increases for special education personnel, removal of current 8<sup>th</sup> grade students in Non-Public Schools and the corresponding one-on-one instructional aides for exiting 8<sup>th</sup> grade students.

**Year 3 (2021-22) Assumptions:**

- Enrollment is projected at 9,271, but LCFF revenue funding based on estimated 2020-21 ADA of 9,132.20.
- LCFF revenue increase by 2.8% COLA; projected at \$9,936.84 per ADA.
- General purpose LCFF revenue, net of Supplemental set aside (\$848.80 per ADA), is projected to be \$9,088.04 per ADA; an increase of \$252.04 per ADA from 2020-21.
- Mandated cost block grant is budgeted at \$33 per ADA.
- Classroom staffing has been adjusted down by approximately 5.0 FTEs to reflect enrollment decline
- Cost of step increases for all employees is estimated at \$1.3 million.
- Contributions from Unrestricted General Fund to Special Education is projected at \$21.4 million; same level as 2021-22, to reflect step increases for special education personnel and removal of current 7<sup>th</sup> grade students in Non-Public Schools.

Although the District acted proactively to generate new revenues and reduce expenditures, the combination of year-over-year enrollment loss, increased special education services, and rising employee pension costs, causes the District to continue to operate at a deficit. Additional revenue generation and cost saving measures are necessary to bring the budget into balance.

The budget projections for 2020-21 and 2021-22 incorporated the following board approved cost containment items:

- New lease revenue from Glider;
- Reduction of work force primarily at the district level;

- Elimination of the last remaining general ed bus routes;
- Elimination or restructure of non-mandated programs such as afterschool sports, visual and performance arts, and the alternative school.

State funding increases are not adequate to offset the combination of declining enrollment and expenditure increases, especially rising costs of special education. Administration will continue to monitor budget and realign programs in the current year to minimize transfers-in from the Special Reserve Fund. The multi-year projections table below shows that the District will be able to meet its financial obligations through end of fiscal year 2021-22.

Description	2019-20 First Interim Budget	2020-21 Projected	2021-22 Projected
Beginning Fund Balance, Actual and Projected	\$ 11,264,753	\$ 8,108,401	\$ 7,774,784
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	82,326,620	83,657,797	82,993,782
LCFF Entitlement - Supplemental Services	7,916,464	7,826,054	7,751,388
LCFF Special Ed Taxes	4,768,782	4,768,782	4,768,782
Federal Revenue	4,891,737	4,508,144	4,508,144
Other State Revenue	10,030,070	7,869,705	7,827,460
Other Local Revenue	6,125,161	8,007,226	6,253,672
Total Revenue/Other Income	\$ 116,058,834	\$ 116,637,708	\$ 114,103,228
<b>Expenditures</b>			
Certificated Salaries	51,886,369	47,544,310	48,893,451
Classified Salaries	16,853,866	16,444,954	16,550,847
Employee Benefits	31,660,434	31,132,319	31,248,290
Books and Supplies	4,725,172	3,672,290	3,657,158
Services, Other Operating	15,202,421	13,809,710	13,069,493
Capital Outlay	185,500	185,500	185,500
Other Outgo	5,995,560	5,995,560	5,995,560
Direct Support/Indirect Costs/TSF's Out	(191,955)	(384,087)	(384,087)
Total Expenditures/Other Outgo	\$ 126,317,367	\$ 118,400,556	\$ 119,216,212
<b>Operating Surplus/(Deficit)</b>	<b>\$ (10,258,533)</b>	<b>\$ (1,762,848)</b>	<b>\$ (5,112,984)</b>
Transfers-In from Special Reserve	7,102,181	1,429,231	3,884,902
<b>Ending Fund Balance</b>	<b>\$ 8,108,401</b>	<b>\$ 7,774,784</b>	<b>\$ 6,546,702</b>
Legally Restricted Balance	3,274,551	3,501,516	2,519,885
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 4,833,850</b>	<b>\$ 4,273,268</b>	<b>\$ 4,026,817</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,789,521	3,552,017	3,576,486
Inventories, Prepaid, Revolving Fund	590,022	434,880	279,738
Early Retirement Program	454,306	286,369	170,590
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>

An update of the Enrollment Projection Report will be presented for Board information in March, 2020. Changes in enrollment projections will impact the multi-year budget projections.

**CONCLUSION**

Now that the State is finally funding school districts at 100% entitlement, future revenue growth (new money) will be limited to statutory COLA. Meanwhile, costs of mandated services for special need students increase disproportionate to the District's general education population.

The District's continuing decline in enrollment, combined with increasing pension costs and special education costs, has begun to exceed the increase in state funding. The District is continually reviewing programs and operations in order to deliver the most effective instructional programs and still maintain a balanced budget.

The District will have a negative ending fund balance starting fiscal year 2022-23 if operations and programs remain as current, and without new revenue sources or additional expenditure reductions. The Board has approved a new parcel tax ballot on the March, 2020 Election, which would generate approximately \$3.4 million of new revenues annually for nine years starting fiscal year 2020-21 if passed. The District is committed to maintaining a balanced budget, and continue to look for solutions to solve shortfalls in the out-years in order to defer implementation of cost containment items already approved by the Board.



Oak Grove School District  
Multi-Year Projection - Combined General Fund  
2019-20 First Interim Budget

Description	2019-20 First Interim Budget	2020-21 Projected	2021-22 Projected
Beginning Fund Balance, Projected	\$ 11,264,753	\$ 8,108,401	\$ 7,774,784
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	82,326,620	83,657,797	82,993,782
LCFF Entitlement - Supplemental Services	7,916,464	7,826,054	7,751,388
LCFF Special Ed Taxes	4,768,782	4,768,782	4,768,782
Federal Revenue	4,891,737	4,508,144	4,508,144
Other State Revenue	10,030,070	7,869,705	7,827,460
Other Local Revenue	6,125,161	8,007,226	6,253,672
Total Revenue/Other Income	\$ 116,058,834	\$ 116,637,708	\$ 114,103,228
<b>Expenditures</b>			
Certificated Salaries	51,886,369	47,544,310	48,893,451
Classified Salaries	16,853,866	16,444,954	16,550,847
Employee Benefits	31,660,434	31,132,319	31,248,290
Add 'I Proj Salary & Rated Benefits Cost Increase/(Decrease)	-	-	-
Employee Salaries and Benefits	100,400,669	95,121,583	96,692,588
Books and Supplies	4,725,172	3,672,290	3,657,158
Services, Other Operating	15,202,421	13,809,710	13,069,493
Capital Outlay	185,500	185,500	185,500
Supplies, Services, Operating Expenses & Capital Outlay	20,113,093	17,667,500	16,912,151
Other Outgo	5,995,560	5,995,560	5,995,560
Direct Support/Indirect Costs/TSF's Out	(191,955)	(384,087)	(384,087)
Total Expenditures/Other Outgo	\$ 126,317,367	\$ 118,400,556	\$ 119,216,212
<b>Operating Surplus/(Deficit)</b>	<b>\$ (10,258,533)</b>	<b>\$ (1,762,848)</b>	<b>\$ (5,112,984)</b>
Transfers-In from Special Reserve	7,102,181	1,429,231	3,884,902
<b>Ending Fund Balance</b>	<b>\$ 8,108,401</b>	<b>\$ 7,774,784</b>	<b>\$ 6,546,702</b>
Legally Restricted Balance	3,274,551	3,501,516	2,519,885
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 4,833,850</b>	<b>\$ 4,273,268</b>	<b>\$ 4,026,817</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,789,521	3,552,017	3,576,486
Total Committed and Assigned:	1,044,328	721,249	450,328
Inventories, Prepaid, Revolving Fund	590,022	434,880	279,738
LCAP Supplemental Services	-	-	-
Early Retirement Program	454,306	286,369	170,590
Site Carryover	-	-	-
Reserve for STRS Rate Increase	-	-	-
Total Reserved, Committed and Assigned Fund Balance	4,833,849	4,273,266	4,026,814
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>



2019-20 First Interim Budget  
Oak Grove School District

FY 2019-20 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	5,842,782	0	5,842,783	468,478	6,311,260	4,953,493	5,421,970	11,264,753
LCFF FUNDING FORMULA	90,243,084	-	90,243,084	4,768,782	95,011,866	-	4,768,782	95,011,866
FEDERAL REVENUE	178,000	-	178,000	2,001,970	2,179,970	2,711,767	4,713,737	4,891,737
OTHER STATE REVENUE	3,014,337	-	3,014,337	595,887	3,610,224	6,419,846	7,015,733	10,030,070
OTHER LOCAL REVENUE	3,480,329	1,766,306	5,246,635	131,584	5,378,219	746,942	878,526	6,125,161
CONTRIBUTION TO RRM	(3,674,133)	-	(3,674,133)	-	(3,674,133)	3,674,133	3,674,133	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(21,687,071)	-	(21,687,071)	21,687,071	-	-	21,687,071	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	7,102,181	-	7,102,181	-	7,102,181	-	-	7,102,181
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>79,529,167</b>	<b>1,766,306</b>	<b>81,295,473</b>	<b>29,185,294</b>	<b>110,480,767</b>	<b>12,680,248</b>	<b>41,865,542</b>	<b>123,161,015</b>
Projected total funds available	85,371,949	1,766,307	87,138,256	29,653,772	116,792,027	17,633,741	47,287,512	134,425,768
CERTIFICATED SALARIES	41,631,636	412,852	42,044,488	8,488,053	50,532,541	1,353,828	9,841,881	51,886,369
CLASSIFIED SALARIES	10,970,119	548,608	11,518,727	4,242,905	15,761,632	1,092,234	5,335,139	16,853,866
EMPLOYEE BENEFITS	21,367,323	338,641	21,705,964	5,130,654	26,836,618	4,823,816	9,954,470	31,660,434
BOOKS AND SUPPLIES	1,309,591	38,266	1,347,857	106,981	1,454,838	3,270,334	3,377,315	4,725,172
SERVICES, OTHER OPERATING	7,014,381	420,695	7,435,076	4,009,489	11,444,565	3,757,856	7,767,345	15,202,421
CAPITAL OUTLAY	74,000	-	74,000	-	74,000	111,500	111,500	185,500
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	31,500	7,244	38,744	5,956,816	5,995,560	-	5,956,816	5,995,560
DIRECT SUPPORT/INDIRECT COSTS	(1,860,449)	-	(1,860,449)	1,301,687	(558,762)	366,807	1,668,494	(191,955)
<b>Projected Total Expenditures/Other Outgo</b>	<b>80,538,101</b>	<b>1,766,306</b>	<b>82,304,407</b>	<b>29,236,585</b>	<b>111,540,992</b>	<b>14,776,375</b>	<b>44,012,960</b>	<b>126,317,367</b>
Projected REV Greater (Less) Than EXP	(1,008,934)	-	(1,008,934)	(51,291)	(1,060,225)	(2,096,127)	(2,147,418)	(3,156,352)
<b>ENDING BALANCE</b>	<b>4,833,848</b>	<b>0</b>	<b>4,833,849</b>	<b>417,187</b>	<b>5,251,035</b>	<b>2,857,365</b>	<b>3,274,551</b>	<b>8,108,400</b>
UNRESTRICTED RESERVE Without Cuts			3,789,521					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,789,521					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			(					
LCAP Supplemental Services			Sum FundBal RES					
Reserve for STRS Rate Increase								
Inventories, Prepaid and Revolving Fund			1,044,328					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.



2019-20 First Interim Budget  
Oak Grove School District

FY 2020-21 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,833,848	0	4,833,849	417,187	5,251,035	2,857,365	3,274,551	8,108,400
LCFF FUNDING FORMULA	91,483,851	-	91,483,851	4,768,782	96,252,633	-	4,768,782	96,252,633
FEDERAL REVENUE	178,000	-	178,000	2,001,970	2,179,970	2,328,174	4,330,144	4,508,144
OTHER STATE REVENUE	1,802,673	-	1,802,673	613,764	2,416,437	5,453,268	6,067,032	7,869,705
OTHER LOCAL REVENUE	4,153,798	1,766,306	5,920,104	131,584	6,051,688	1,955,538	2,087,122	8,007,226
CONTRIBUTION TO RRM	(3,674,133)	-	(3,674,133)	-	(3,674,133)	3,674,133	3,674,133	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(21,431,127)	-	(21,431,127)	21,431,127	-	-	21,431,127	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	1,429,231	-	1,429,231	-	1,429,231	-	-	1,429,231
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>74,814,733</b>	<b>1,766,306</b>	<b>76,581,039</b>	<b>28,947,227</b>	<b>105,528,266</b>	<b>12,538,673</b>	<b>41,485,900</b>	<b>118,066,939</b>
Projected total funds available	79,648,581	1,766,307	81,414,888	29,364,414	110,779,301	15,396,038	44,760,451	126,175,339
CERTIFICATED SALARIES	37,752,915	412,852	38,165,767	8,490,235	46,656,002	888,308	9,378,543	47,544,310
CLASSIFIED SALARIES	10,484,410	548,608	11,033,018	4,319,702	15,352,720	1,092,234	5,411,936	16,444,954
EMPLOYEE BENEFITS	20,750,723	338,641	21,089,364	5,313,270	26,402,634	4,729,685	10,042,955	31,132,319
BOOKS AND SUPPLIES	1,293,969	46,666	1,340,635	106,981	1,447,616	2,224,674	2,331,655	3,672,290
SERVICES, OTHER OPERATING	6,848,248	412,295	7,260,543	3,622,416	10,882,959	2,926,751	6,549,167	13,809,710
CAPITAL OUTLAY	74,000	-	74,000	-	74,000	111,500	111,500	185,500
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	31,500	7,244	38,744	5,956,816	5,995,560	-	5,956,816	5,995,560
DIRECT SUPPORT/INDIRECT COSTS	(1,860,449)	-	(1,860,449)	1,137,807	(722,642)	338,555	1,476,362	(384,087)
<b>Projected Total Expenditures/Other Outgo</b>	<b>75,375,316</b>	<b>1,766,306</b>	<b>77,141,622</b>	<b>28,947,227</b>	<b>106,088,849</b>	<b>12,311,707</b>	<b>41,258,934</b>	<b>118,400,556</b>
Projected REV Greater (Less) Than EXP	(560,583)	-	(560,583)	-	(560,583)	226,966	226,967	(333,617)
<b>ENDING BALANCE</b>	<b>4,273,265</b>	<b>0</b>	<b>4,273,266</b>	<b>417,187</b>	<b>4,690,452</b>	<b>3,084,330</b>	<b>3,501,516</b>	<b>7,774,782</b>
UNRESTRICTED RESERVE Without Cuts			3,552,017					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,552,017					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services			Sum FundBal RES					
Inventories, Prepaid and Revolving Fund		721,249						

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.



2019-20 First Interim Budget  
Oak Grove School District

FY 2021-22 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,273,265	0	4,273,266	417,187	4,690,452	3,084,330	3,501,516	7,774,782
LCFF FUNDING FORMULA	90,745,170	-	90,745,170	4,768,782	95,513,952	-	4,768,782	95,513,952
FEDERAL REVENUE	178,000	-	178,000	2,001,970	2,179,970	2,328,174	4,330,144	4,508,144
OTHER STATE REVENUE	1,761,347	-	1,761,347	632,177	2,393,524	5,433,936	6,066,113	7,827,460
OTHER LOCAL REVENUE	3,608,840	1,766,306	5,375,146	131,584	5,506,730	746,942	878,526	6,253,672
CONTRIBUTION TO RRM	(3,674,133)		(3,674,133)		(3,674,133)		3,674,133	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)		-
CONTRIBUTION TO SPECIAL ED	(21,412,087)		(21,412,087)	21,412,087	-		21,412,087	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-		-	-
TSF's In	3,884,902	-	3,884,902	-	3,884,902	-	-	3,884,902
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>75,964,479</b>	<b>1,766,306</b>	<b>77,730,785</b>	<b>28,946,600</b>	<b>106,677,385</b>	<b>11,310,745</b>	<b>40,257,345</b>	<b>117,988,130</b>
Projected total funds available	80,237,744	1,766,307	82,004,051	29,363,787	111,367,837	14,395,075	43,758,861	125,762,912
CERTIFICATED SALARIES	38,980,418	412,852	39,393,270	8,611,873	48,005,143	888,308	9,500,181	48,893,451
CLASSIFIED SALARIES	10,498,777	548,608	11,047,385	4,411,228	15,458,613	1,092,234	5,503,462	16,550,847
EMPLOYEE BENEFITS	20,853,548	338,641	21,192,189	5,326,416	26,518,605	4,729,685	10,056,101	31,248,290
BOOKS AND SUPPLIES	1,293,969	50,866	1,344,835	106,981	1,451,816	2,205,342	2,312,323	3,657,158
SERVICES, OTHER OPERATING	6,339,168	408,095	6,747,263	3,395,479	10,142,742	2,926,751	6,322,230	13,069,493
CAPITAL OUTLAY	74,000	-	74,000	-	74,000	111,500	111,500	185,500
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	31,500	7,244	38,744	5,956,816	5,995,560	-	5,956,816	5,995,560
DIRECT SUPPORT/INDIRECT COSTS	(1,860,449)	-	(1,860,449)	1,137,807	(722,642)	338,555	1,476,362	(384,087)
<b>Projected Total Expenditures/Other Outgo</b>	<b>76,210,931</b>	<b>1,766,306</b>	<b>77,977,237</b>	<b>28,946,600</b>	<b>106,923,837</b>	<b>12,292,375</b>	<b>41,238,975</b>	<b>119,216,212</b>
Projected REV Greater (Less) Than EXP	(246,452)	-	(246,452)	-	(246,452)	(981,630)	(981,630)	(1,228,082)
<b>ENDING BALANCE</b>	<b>4,026,813</b>	<b>0</b>	<b>4,026,814</b>	<b>417,187</b>	<b>4,444,000</b>	<b>2,102,699</b>	<b>2,519,885</b>	<b>6,546,699</b>
UNRESTRICTED RESERVE Without Cuts			3,576,486					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,576,486					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES						
Inventories, Prepaid and Revolving Fund		450,328						

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.



Oak Grove School District  
Multi-Year Projection - Assumptions  
2019-20 First Interim Budget

Description	2019-20 First Interim Budget	2020-21 Projected	2021-22 Projected
<b>REVENUES:</b>			
<b>Local Control Funding Formula (LCFF)</b>			
Projected "Funded" COLA	3.26%	3.00%	2.80%
LCFF Gap Closure Percentage (DOF)	100.00%	100.00%	100.00%
Unduplicated Count Percentage (rolling 3-year ave.)	50.49%	49.08%	49.02%
<b>LCFF Apportionment per ADA</b>			
LCFF General Purpose	\$ 8,587	\$ 8,836	\$ 9,088
LCFF Supplemental Grant	\$ 826	\$ 827	\$ 849
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 9,413</b>	<b>\$ 9,663</b>	<b>\$ 9,937</b>
<b>Enrollment &amp; ADA</b>			
District Enrollment	9,768	9,411	9,271
LCFF ADA (including COE)	9,587.28	9,467.83	9,132.20
<b>Mandated Cost Block Grant</b>			
Per ADA Allocation	\$ 32	\$ 33	\$ 34
Estimated Block Grant Amount	\$ 306,428	\$ 312,181	\$ 309,209
<b>One Time Discretionary Grant</b>			
Per ADA Allocation	\$0	\$0	\$0
Estimated Grant Amount	-	-	-
<b>Lottery Apportionment per ADA</b>			
Unrestricted Lottery	\$153.00	\$153.00	\$153.00
Restricted Lottery - Proposition 20	\$54.00	\$54.00	\$54.00
State Categorical COLA	3.26%	3.00%	2.80%
Special Education COLA on State	3.26%	3.00%	2.80%
<b>EXPENDITURES:</b>			
<b>Staffing:</b>			
TK-3 Class Size	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:			
Certificated	Included	-51.3 FTE	-5.0 FTE
Classified	-	-10.07 FTE	-2.0 FTE
Projected Compensation Increase - Step Increases	Included	\$ 1,060,274	1,281,367

Oak Grove School District  
Multi-Year Projection - Assumptions  
2019-20 First Interim Budget

Description	2019-20 First Interim Budget	2020-21 Projected	2021-22 Projected
<b>Benefit Rates</b>			
STRS Employer Rate	17.100%	18.400%	18.100%
PERS Employer Rate	19.721%	22.700%	24.600%
Certificated Statutory Benefits Rate	3.21%	3.21%	3.21%
Classified Statutory Benefits Rate	9.41%	9.41%	9.41%
<b>Health &amp; Welfare Cap</b>			
OGEA Health & Welfare Maximum Cap	\$24,524	\$24,524	\$24,524
CSEA Health & Welfare Maximum Cap	\$16,292	\$16,292	\$16,292
AFSME Health & Welfare Maximum Cap	\$9,690	\$9,690	\$9,690
OGMA Health & Welfare Maximum CAP	\$24,020	\$24,020	\$24,020
<b>Other Post Employment Benefits (OPEB)</b>			
Number of Retirees for Early Retirement Benefits	53	50	33
Retiree Health Benefits Cost	\$ 472,829	\$ 454,306	\$ 286,369
California CPI	3.33%	3.14%	3.02%
Indirect Cost Rate	6.83%	6.83%	6.83%
<b>Contributions from Unrestricted G/F:</b>			
Special Education	\$ 21,687,071	\$ 21,431,127	\$ 21,412,087
Routine Repair/Restricted	\$ 3,674,133	\$ 3,674,133	\$ 3,674,133
Community Day, Solar Local Grant, & Other	\$ (872,440)	\$ (872,440)	\$ (872,440)
<b>Total Contributions</b>	<b>\$ 24,488,764</b>	<b>\$ 24,232,820</b>	<b>\$ 24,213,780</b>
<b>Other Financing Sources/Uses:</b>			
Fund 40 Transfer to meet Required Reserve (Note 2)	\$ 7,102,181	1,429,231	3,884,902



**Oak Grove School District  
F.T.E. Summary - All Funds**

2019-20 First Interim Budget												
	General Unrestricted F010		Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certified												
1100 Teachers	391.60	0.00	0.00	391.60	4.80	78.50	83.30	474.90	0.00	0.00	0.00	474.90
1200 Certificated Pupil Support	9.90	4.20	4.20	14.10	1.20	11.70	12.90	27.00	0.00	0.00	0.00	27.00
1300 Certificated Administrator	27.70	0.00	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	7.00	0.00	0.00	7.00	0.00	2.00	2.00	9.00	0.00	0.00	0.00	9.00
Total Certificated	436.20	4.20	4.20	440.40	7.30	94.20	101.50	541.90	0.00	0.00	0.00	541.90
2100 Instructional Aids	11.04	0.00	0.00	11.04	0.00	86.07	86.07	97.11	0.00	0.00	0.00	97.11
2200 Classified Support	81.36	10.69	10.69	92.04	7.70	0.00	7.70	99.74	28.97	0.00	1.00	129.71
2300 Classified Administrator	7.55	0.00	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	58.86	0.00	0.00	58.86	1.88	2.00	3.88	62.74	1.50	0.25	0.50	64.99
2900 Other Classified Salaries	22.92	0.00	0.00	22.92	1.90	6.27	8.17	31.09	0.00	0.00	28.11	59.19
Total Classified	181.73	10.69	10.69	192.42	12.93	94.34	107.26	299.68	31.47	0.25	34.61	366.00
TOTAL FTE	617.93	14.89	14.89	632.82	20.23	188.54	208.76	841.58	31.47	0.25	34.61	907.90

2019-20 Adopted Budget												
	General Unrestricted F010		Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated												
1100 Teachers	388.80	0.00	0.00	388.80	4.60	77.10	81.70	470.50	0.00	0.00	0.00	470.50
1200 Certificated Pupil Support	10.10	4.20	0.00	14.30	2.00	11.70	13.70	28.00	0.00	0.00	0.00	28.00
1300 Certificated Administrator	27.70	0.00	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	7.00	0.00	0.00	7.00	0.00	2.00	2.00	9.00	0.00	0.00	0.00	9.00
Total Certificated	433.60	4.20	0.00	437.80	7.90	92.80	100.70	538.50	0.00	0.00	0.00	538.50
2100 Instructional Aids	12.24	0.00	0.00	12.24	0.00	80.46	80.46	92.70	0.00	0.00	0.00	92.70
2200 Classified Support	82.22	10.69	0.00	92.91	7.98	0.00	7.98	100.89	29.00	0.00	1.00	130.89
2300 Classified Administrator	7.55	0.00	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	59.86	0.00	0.00	59.86	1.88	2.00	3.88	63.74	1.50	0.25	0.50	65.99
2900 Other Classified Salaries	21.76	0.00	0.00	21.76	0.90	5.97	6.87	28.63	0.00	0.00	27.33	55.96
Total Classified	183.64	10.69	0.00	194.33	12.21	88.43	100.63	294.96	31.50	0.25	33.83	360.54
TOTAL FTE	617.24	14.89	0.00	632.13	20.11	181.23	201.33	833.46	31.50	0.25	33.83	899.04
TOTAL FTE Change	0.69	(0.00)	0.00	0.69	0.12	7.31	7.43	8.12	(0.03)	0.00	0.78	8.87

**Oak Grove School District  
F.T.E. Summary - Combined General Fund**

<b>2019-20 First Interim Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	391.60	0.00	391.60	4.80	78.50	83.30	474.90
1200 Certificated Pupil Support	9.90	4.20	14.10	1.20	11.70	12.90	27.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.00	2.00	2.00	9.00
<b>Total Certificated</b>	<b>436.20</b>	<b>4.20</b>	<b>440.40</b>	<b>7.30</b>	<b>94.20</b>	<b>101.50</b>	<b>541.90</b>
2100 Instructional Aids	11.04	0.00	11.04	0.00	86.07	86.07	97.11
2200 Classified Support	81.36	10.69	92.04	7.70	0.00	7.70	99.74
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	58.86	0.00	58.86	1.88	2.00	3.88	62.74
2900 Other Classified Salaries	22.92	0.00	22.92	1.90	6.27	8.17	31.09
<b>Total Classified</b>	<b>181.73</b>	<b>10.69</b>	<b>192.42</b>	<b>12.93</b>	<b>94.34</b>	<b>107.26</b>	<b>299.68</b>
<b>TOTAL FTE</b>	<b>617.93</b>	<b>14.89</b>	<b>632.82</b>	<b>20.23</b>	<b>188.54</b>	<b>208.76</b>	<b>841.58</b>

<b>2019-20 Adopted Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	388.80	0.00	388.80	4.60	77.10	81.70	470.50
1200 Certificated Pupil Support	10.10	4.20	14.30	2.00	11.70	13.70	28.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.00	2.00	2.00	9.00
<b>Total Certificated</b>	<b>433.60</b>	<b>4.20</b>	<b>437.80</b>	<b>7.90</b>	<b>92.80</b>	<b>100.70</b>	<b>538.50</b>
<b>Classified</b>							
2100 Instructional Aids	12.24	0.00	12.24	0.00	80.46	80.46	92.70
2200 Classified Support	82.22	10.69	92.91	7.98	0.00	7.98	100.89
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	59.86	0.00	59.86	1.88	2.00	3.88	63.74
2900 Other Classified Salaries	21.76	0.00	21.76	0.90	5.97	6.87	28.63
<b>Total Classified</b>	<b>183.64</b>	<b>10.69</b>	<b>194.33</b>	<b>12.21</b>	<b>88.43</b>	<b>100.63</b>	<b>294.96</b>
<b>TOTAL FTE</b>	<b>617.24</b>	<b>14.89</b>	<b>632.13</b>	<b>20.11</b>	<b>181.23</b>	<b>201.33</b>	<b>833.46</b>
<b>TOTAL FTE Change</b>	<b>0.69</b>	<b>(0.00)</b>	<b>0.69</b>	<b>0.12</b>	<b>7.31</b>	<b>7.43</b>	<b>8.12</b>



Oak Grove Elementary (09029) - 2019-20 First Interim Budget									
LOCAL CONTROL FUNDING FORMULA									
CALCULATE LCFF TARGET									
2019-20	2019-20			2020-21			2021-22		
	3 Yr average	Gr 5-9	Gr 10-12	3 Yr average	Gr 5-9	Gr 10-12	3 Yr average	Gr 5-9	Gr 10-12
Unduplicated % of Enrollment	3.260%	50.49%	50.49%	3.000%	49.08%	49.08%	2.800%	49.02%	49.02%
Grades TK-3	4,300.65	7,702	801	4,224.73	7,933	825	4,108.52	8,155	848
Grades 4-6	3,144.16	7,818	789	3,141.11	7,818	790	3,037.97	8,278	812
Grades 7-8	2,142.47	8,050	813	2,111.39	8,232	814	1,985.71	8,524	836
Grades 9-12	-	9,329	243	-	9,609	250	-	9,878	257
Subtract NSS	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-
TOTAL BASE	9,587.28	74,951,533	3,444,811	9,467.83	76,242,119	3,485,402	9,132.20	75,579,490	3,484,026
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	-	-	-	-
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	-	-	-	-	-	-	-	-	-
Forward Based on Target Formula Based on prior year P-2 Conf (Forward)	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-
CALCULATE LCFF FLOOR	-	-	-	-	-	-	-	-	-
Current Year Funded ADA times Base per ADA	12-13	19-20	ADA	12-13	20-21	ADA	12-13	21-22	ADA
Current Year Funded ADA times Other RL per ADA	4,999.85	9,587.28	47,834.862	4,999.85	9,467.83	47,337.793	4,999.85	9,132.20	45,659.630
Necessary Small School Allowance at 12-13 rates	42.76	9,587.28	409,394	42.76	9,467.83	404,845	42.76	9,132.20	390,493
2012-13 Categoricals	-	-	-	-	-	-	-	-	-
Floor Adjustments	-	-	-	-	-	-	-	-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-	-	-	-	-	-	-
Less Fair Share Reduction	-	-	-	-	-	-	-	-	-
Non-COE certified New Charter District PY rate * cy ADA	-	-	-	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF rate funding per ADA * cy ADA	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	-	-	-	-	-	-	-	-	-
CALCULATE LCFF PHASE-IN ENTITLEMENT	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA TARGET	-	-	-	-	-	-	-	-	-
LCFF Need (LCFF Target less LCFF Floor, if Positive)	-	-	-	-	-	-	-	-	-
Current Year Gap Funding	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY PAYMENT	-	-	-	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	-	-	-	-
CALCULATE STATE AID	-	-	-	-	-	-	-	-	-
Transition Entitlement	-	-	-	-	-	-	-	-	-
Local Revenue (including fees)	-	-	-	-	-	-	-	-	-
Gross State Aid	-	-	-	-	-	-	-	-	-
CALCULATE MINIMUM STATE AID	-	-	-	-	-	-	-	-	-
2012-13 RL/Charter Gap BG adjusted for ADA	-	-	-	-	-	-	-	-	-
2012-13 NSS Allowance (deducted)	-	-	-	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-	-	-	-
Less Current Year Property Taxes/In Lieu	-	-	-	-	-	-	-	-	-
Subtotal State Aid for Historical RL/Charter General BG	-	-	-	-	-	-	-	-	-
Categorical funding from 2012-13	-	-	-	-	-	-	-	-	-
Charter Categorical Block Grant adjusted for ADA	-	-	-	-	-	-	-	-	-
Minimum State Aid Guarantee	-	-	-	-	-	-	-	-	-
CHARTER SCHOOL MINIMUM STATE AID OFFSET	-	-	-	-	-	-	-	-	-
Local Control Funding Formula Target Base (2019-20 forward)	-	-	-	-	-	-	-	-	-
Minimum State Aid plus Property Taxes including RDA	-	-	-	-	-	-	-	-	-
Offset	-	-	-	-	-	-	-	-	-
Minimum State Aid Prior to Offset	-	-	-	-	-	-	-	-	-
Total Minimum State Aid with Offset	-	-	-	-	-	-	-	-	-
TOTAL STATE AID	-	-	-	-	-	-	-	-	-
Additional State Aid (Additional SA)	-	-	-	-	-	-	-	-	-
LCFF Phase-In Entitlement	-	-	-	-	-	-	-	-	-
Before COE Transfer, Choice & Charter Supplemental)	-	-	-	-	-	-	-	-	-
CHANGE OVER PRIOR YEAR	-	-	-	-	-	-	-	-	-
LCFF Entitlement PER ADA	-	-	-	-	-	-	-	-	-
PER ADA CHANGE OVER PRIOR YEAR	-	-	-	-	-	-	-	-	-
BASIC AID STATUS (school districts only)	-	-	-	-	-	-	-	-	-
LCFF SOURCES INCLUDING EXCESS TAXES	-	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-	-
Property Taxes net of In-lieu	-	-	-	-	-	-	-	-	-
Charter In-Lieu Taxes	-	-	-	-	-	-	-	-	-
LCFF pre COE, Choice, Supp	-	-	-	-	-	-	-	-	-



G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2019-20 Board Approved Operating			
Form	Description	Original Budget	Budget	Actuals to Date	Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	90,283,097.00	90,283,097.00	18,946,768.66	90,243,084.00	(40,013.00)	0.0%
2) Federal Revenue		8100-8299	178,000.00	178,000.00	85,087.07	178,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,829,593.00	1,829,593.00	11,817.82	3,014,337.00	1,184,744.00	64.8%
4) Other Local Revenue		8600-8799	4,612,283.00	4,612,283.00	983,896.87	5,246,635.00	634,352.00	13.8%
5) TOTAL, REVENUES			96,902,973.00	96,902,973.00	20,027,570.42	98,682,056.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	41,590,363.00	41,590,363.00	11,441,679.83	42,044,488.00	(454,125.00)	-1.1%
2) Classified Salaries		2000-2999	11,619,077.00	11,619,077.00	3,451,273.14	11,518,727.00	100,350.00	0.9%
3) Employee Benefits		3000-3999	21,401,176.00	21,401,176.00	6,905,877.75	21,705,964.00	(304,788.00)	-1.4%
4) Books and Supplies		4000-4999	1,277,241.00	1,277,241.00	408,135.60	1,347,857.24	(70,616.24)	-5.5%
5) Services and Other Operating Expenditures		5000-5999	7,487,198.00	7,487,198.00	3,333,153.69	7,435,076.24	52,121.76	0.7%
6) Capital Outlay		6000-6999	74,000.00	74,000.00	0.00	74,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,744.00	38,744.00	45,950.29	38,744.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,780,054.00)	(1,780,054.00)	(11,462.08)	(1,860,449.00)	80,395.00	-4.5%
9) TOTAL, EXPENDITURES			81,707,745.00	81,707,745.00	25,574,608.22	82,304,407.48		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			15,195,228.00	15,195,228.00	(5,547,037.80)	16,377,648.52		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,731,993.00	8,731,993.00	0.00	7,102,181.00	(1,629,812.00)	-18.7%
b) Transfers Out		7600-7629	7,716.00	7,716.00	0.00	0.00	7,716.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,829,250.00)	(23,829,250.00)	0.00	(24,488,764.00)	(659,514.00)	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,104,973.00)	(15,104,973.00)	0.00	(17,386,583.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			90,255.00	90,255.00	(5,547,037.80)	(1,008,934.48)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,842,782.79	5,842,782.79		5,842,782.79	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)			5,842,782.79	5,842,782.79		5,842,782.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,842,782.79	5,842,782.79		5,842,782.79		
2) Ending Balance, June 30 (E + F1e)			5,933,037.79	5,933,037.79		4,833,848.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	19,876.40	19,966.40		14,128.30		
Prepaid Items		9713	0.00	0.00		555,893.00		
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	632,200.00	632,200.00		454,305.00		
Early Retirement Program	0000	9780	436,243.00					
Reserve for STRS Rate Increase	0000	9780	195,957.00					
Early Retirement Program	0000	9780		436,243.00				
Reserve for STRS Rate Increase	0000	9780		195,957.00				
Early Retirement Program	0000	9780				454,305.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,674,133.00	3,674,133.00		3,789,522.01		
Unassigned/Unappropriated Amount		9790	1,586,828.39	1,586,738.39		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	38,277,967.00	38,277,967.00	12,208,838.00	42,438,265.00	4,160,298.00	10.9%
Education Protection Account State Aid - Current Year		8012	14,331,943.00	14,331,943.00	3,919,979.00	15,679,914.00	1,347,971.00	9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	129,373.00	129,373.00	0.00	124,000.00	(5,373.00)	-4.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,847,000.00	22,847,000.00	0.00	24,204,245.00	1,357,245.00	5.9%
Unsecured Roll Taxes		8042	2,110,764.00	2,110,764.00	1,967,922.42	2,002,000.00	(108,764.00)	-5.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,395,000.00	3,395,000.00	850,029.24	2,681,000.00	(714,000.00)	-21.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,135,200.00	4,135,200.00	0.00	(513,000.00)	(4,648,200.00)	-112.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,055,850.00	5,055,850.00	0.00	3,626,660.00	(1,429,190.00)	-28.3%
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			90,283,097.00	90,283,097.00	18,946,768.66	90,243,084.00	(40,013.00)	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			90,283,097.00	90,283,097.00	18,946,768.66	90,243,084.00	(40,013.00)	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	178,000.00	178,000.00	85,087.07	178,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			178,000.00	178,000.00	85,087.07	178,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	306,787.00	306,787.00	0.00	306,428.00	(359.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	1,495,806.00	1,495,806.00	9,007.82	1,527,633.00	31,827.00	2.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	27,000.00	27,000.00	2,810.00	1,180,276.00	1,153,276.00	4271.4%
<b>TOTAL, OTHER STATE REVENUE</b>			1,829,593.00	1,829,593.00	11,817.82	3,014,337.00	1,184,744.00	64.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,754,659.00	1,754,659.00	(68.00)	1,766,306.00	11,647.00	0.7%
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	2,000.00	2,000.00	0.00	2,000.00	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	2,656,504.00	2,656,504.00	886,586.93	3,279,209.00	622,705.00	23.4%
Interest		8660	90,000.00	90,000.00	0.01	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	109,120.00	109,120.00	97,377.93	109,120.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,612,283.00</b>	<b>4,612,283.00</b>	<b>983,896.87</b>	<b>5,246,635.00</b>	<b>634,352.00</b>	<b>13.8%</b>
<b>TOTAL, REVENUES</b>			<b>96,902,973.00</b>	<b>96,902,973.00</b>	<b>20,027,570.42</b>	<b>98,682,056.00</b>	<b>1,779,083.00</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	35,311,733.00	35,311,733.00	9,441,483.62	35,784,259.00	(472,526.00)	-1.3%
Certificated Pupil Support Salaries		1200	1,521,497.00	1,521,497.00	445,830.32	1,477,615.00	43,882.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,113,213.00	4,113,213.00	1,395,445.03	4,138,672.00	(25,459.00)	-0.6%
Other Certificated Salaries		1900	643,920.00	643,920.00	158,920.86	643,942.00	(22.00)	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>41,590,363.00</b>	<b>41,590,363.00</b>	<b>11,441,679.83</b>	<b>42,044,488.00</b>	<b>(454,125.00)</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	503,727.00	503,727.00	153,387.41	469,412.00	34,315.00	6.8%
Classified Support Salaries		2200	5,571,841.00	5,571,841.00	1,665,187.43	5,517,176.00	54,665.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,017,318.00	1,017,318.00	323,202.66	1,032,871.00	(15,553.00)	-1.5%
Clerical, Technical and Office Salaries		2400	3,623,149.00	3,623,149.00	1,078,150.66	3,570,099.00	53,050.00	1.5%
Other Classified Salaries		2900	903,042.00	903,042.00	231,344.98	929,169.00	(26,127.00)	-2.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,619,077.00</b>	<b>11,619,077.00</b>	<b>3,451,273.14</b>	<b>11,518,727.00</b>	<b>100,350.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,654,189.00	6,654,189.00	1,922,535.65	6,919,395.00	(265,206.00)	-4.0%
PERS		3201-3202	2,371,624.00	2,371,624.00	651,668.85	2,247,739.00	123,885.00	5.2%
OASDI/Medicare/Alternative		3301-3302	1,505,822.00	1,505,822.00	429,131.96	1,510,023.00	(4,201.00)	-0.3%
Health and Welfare Benefits		3401-3402	8,715,096.00	8,715,096.00	2,970,608.52	8,886,106.00	(171,010.00)	-2.0%
Unemployment Insurance		3501-3502	26,464.00	26,464.00	7,404.98	26,650.00	(186.00)	-0.7%
Workers' Compensation		3601-3602	884,389.00	884,389.00	253,012.63	911,196.00	(26,807.00)	-3.0%
OPEB, Allocated		3701-3702	504,590.00	504,590.00	173,680.57	472,829.00	31,761.00	6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	739,002.00	739,002.00	497,834.59	732,026.00	6,976.00	0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,401,176.00</b>	<b>21,401,176.00</b>	<b>6,905,877.75</b>	<b>21,705,964.00</b>	<b>(304,788.00)</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,900.00	5,900.00	3,517.32	1,500.00	4,400.00	74.6%
Materials and Supplies		4300	1,229,700.00	1,229,700.00	387,530.75	1,302,015.96	(72,315.96)	-5.9%
Noncapitalized Equipment		4400	41,641.00	41,641.00	17,087.53	44,341.28	(2,700.28)	-6.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,277,241.00</b>	<b>1,277,241.00</b>	<b>408,135.60</b>	<b>1,347,857.24</b>	<b>(70,616.24)</b>	<b>-5.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	253,570.00	253,570.00	64,865.97	259,165.00	(5,595.00)	-2.2%
Dues and Memberships		5300	29,175.00	29,175.00	26,683.00	29,175.00	0.00	0.0%
Insurance		5400-5450	776,035.00	776,035.00	383,790.49	776,035.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,375,337.00	2,375,337.00	640,631.23	2,375,337.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	581,785.00	581,785.00	289,661.24	559,285.00	22,500.00	3.9%
Transfers of Direct Costs		5710	(41,750.00)	(41,750.00)	(16,708.80)	(55,599.76)	13,849.76	-33.2%
Transfers of Direct Costs - Interfund		5750	(279,537.00)	(279,537.00)	(7,940.08)	(280,781.00)	1,244.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	3,256,705.00	3,256,705.00	1,817,374.19	3,236,582.00	20,123.00	0.6%
Communications		5900	535,878.00	535,878.00	134,796.45	535,878.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,487,198.00</b>	<b>7,487,198.00</b>	<b>3,333,153.69</b>	<b>7,435,076.24</b>	<b>52,121.76</b>	<b>0.7%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	74,000.00	74,000.00	0.00	74,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			74,000.00	74,000.00	0.00	74,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31,500.00	31,500.00	0.00	31,500.00	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	1,109.00	1,109.00	6,197.55	1,109.00	0.00	0.0%
Other Debt Service - Principal		7439	6,135.00	6,135.00	39,752.74	6,135.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			38,744.00	38,744.00	45,950.29	38,744.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,582,209.00)	(1,582,209.00)	(11,462.08)	(1,668,494.00)	86,285.00	-5.5%
Transfers of Indirect Costs - Interfund		7350	(197,845.00)	(197,845.00)	0.00	(191,955.00)	(5,890.00)	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(1,780,054.00)	(1,780,054.00)	(11,462.08)	(1,860,449.00)	80,395.00	-4.5%
<b>TOTAL, EXPENDITURES</b>			81,707,745.00	81,707,745.00	25,574,608.22	82,304,407.48	(596,662.48)	-0.7%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	8,731,993.00	8,731,993.00	0.00	7,102,181.00	(1,629,812.00)	-18.7%
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	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,731,993.00	8,731,993.00	0.00	7,102,181.00	(1,629,812.00)	-18.7%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	7,716.00	7,716.00	0.00	0.00	7,716.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,716.00	7,716.00	0.00	0.00	7,716.00	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(23,829,250.00)	(23,829,250.00)	0.00	(24,488,764.00)	(659,514.00)	2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,829,250.00)	(23,829,250.00)	0.00	(24,488,764.00)	(659,514.00)	2.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(15,104,973.00)	(15,104,973.00)	0.00	(17,386,583.00)	(2,281,610.00)	15.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,679,388.00	4,679,388.00	0.00	4,768,782.00	89,394.00	1.9%
2) Federal Revenue		8100-8299	3,926,605.00	3,926,605.00	404,812.79	4,713,736.53	787,131.53	20.0%
3) Other State Revenue		8300-8599	6,400,615.00	6,400,615.00	960,638.54	7,015,733.63	615,118.63	9.6%
4) Other Local Revenue		8600-8799	734,658.85	734,658.85	53,731.74	878,526.29	143,867.44	19.6%
5) TOTAL, REVENUES			15,741,266.85	15,741,266.85	1,419,183.07	17,376,778.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,784,280.00	9,784,280.00	2,685,163.20	9,841,881.00	(57,601.00)	-0.6%
2) Classified Salaries		2000-2999	5,108,177.00	5,108,177.00	1,516,341.09	5,335,138.52	(226,961.52)	-4.4%
3) Employee Benefits		3000-3999	9,876,813.00	9,876,813.00	1,724,305.00	9,954,470.00	(77,657.00)	-0.8%
4) Books and Supplies		4000-4999	1,423,628.33	1,423,628.33	626,410.73	3,377,314.63	(1,953,686.30)	-137.2%
5) Services and Other Operating Expenditures		5000-5999	7,047,350.99	7,047,350.99	2,207,247.69	7,767,345.46	(719,994.47)	-10.2%
6) Capital Outlay		6000-6999	111,500.00	111,500.00	56,263.46	111,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,821,674.00	5,821,674.00	0.00	5,956,816.00	(135,142.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,582,209.00	1,582,209.00	11,462.08	1,668,494.00	(86,285.00)	-5.5%
9) TOTAL, EXPENDITURES			40,755,632.32	40,755,632.32	8,827,193.25	44,012,959.61		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,014,365.47)	(25,014,365.47)	(7,408,010.18)	(26,636,181.16)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	23,829,250.00	23,829,250.00	0.00	24,488,764.00	659,514.00	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,829,250.00	23,829,250.00	0.00	24,488,764.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,185,115.47)	(1,185,115.47)	(7,408,010.18)	(2,147,417.16)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,421,971.22	5,421,971.22		5,421,971.22	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)			5,421,971.22	5,421,971.22		5,421,971.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,421,971.22	5,421,971.22		5,421,971.22		
2) Ending Balance, June 30 (E + F1e)			4,236,855.75	4,236,855.75		3,274,554.06		
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	4,273,338.52	4,273,338.52		3,274,554.06		
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	(36,482.77)	(36,482.77)		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	4,679,388.00	4,679,388.00	0.00	4,768,782.00	89,394.00	1.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,679,388.00	4,679,388.00	0.00	4,768,782.00	89,394.00	1.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,814,872.00	1,814,872.00	(7,451.00)	1,814,872.00	0.00	0.0%
Special Education Discretionary Grants		8182	189,697.00	189,697.00	(63,277.06)	187,098.00	(2,599.00)	-1.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,319,523.00	1,319,523.00	295,101.08	1,616,206.83	296,683.83	22.5%
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	258,685.00	258,685.00	8,433.14	374,467.87	115,782.87	44.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	293,828.00	293,828.00	129,920.55	603,995.28	310,167.28	105.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	25,004.00	100,014.00	100,014.00	New
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	50,000.00	50,000.00	17,082.08	17,082.55	(32,917.45)	-65.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,926,605.00</b>	<b>3,926,605.00</b>	<b>404,812.79</b>	<b>4,713,736.53</b>	<b>787,131.53</b>	<b>20.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	525,018.00	525,018.00	34,966.94	570,917.00	45,899.00	8.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	793,775.00	793,775.00	(0.03)	870,040.00	76,265.00	9.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	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	5,081,822.00	5,081,822.00	925,671.63	5,574,776.63	492,954.63	9.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,400,615.00</b>	<b>6,400,615.00</b>	<b>960,638.54</b>	<b>7,015,733.63</b>	<b>615,118.63</b>	<b>9.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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%
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	40,000.00	40,000.00	7,318.34	40,000.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	2,490.93	3,000.00	2,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	517,087.85	517,087.85	43,922.47	706,942.29	189,854.44	36.7%
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	176,571.00	176,571.00	0.00	128,584.00	(47,987.00)	-27.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>734,658.85</b>	<b>734,658.85</b>	<b>53,731.74</b>	<b>878,526.29</b>	<b>143,867.44</b>	<b>19.6%</b>
<b>TOTAL, REVENUES</b>			<b>15,741,266.85</b>	<b>15,741,266.85</b>	<b>1,419,183.07</b>	<b>17,376,778.45</b>	<b>1,635,511.60</b>	<b>10.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,645,513.00	7,645,513.00	2,063,118.09	7,906,787.00	(261,274.00)	-3.4%
Certificated Pupil Support Salaries		1200	1,472,417.00	1,472,417.00	446,550.60	1,347,837.00	124,580.00	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	473,447.00	473,447.00	122,327.52	451,730.00	21,717.00	4.6%
Other Certificated Salaries		1900	192,903.00	192,903.00	53,166.99	135,527.00	57,376.00	29.7%
TOTAL, CERTIFICATED SALARIES			9,784,280.00	9,784,280.00	2,685,163.20	9,841,881.00	(57,601.00)	-0.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,402,427.00	3,402,427.00	960,735.18	3,549,288.00	(146,861.00)	-4.3%
Classified Support Salaries		2200	644,581.00	644,581.00	206,585.54	635,353.00	9,228.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	184,828.00	184,828.00	61,977.44	185,032.00	(204.00)	-0.1%
Clerical, Technical and Office Salaries		2400	235,902.00	235,902.00	71,394.66	217,755.00	18,147.00	7.7%
Other Classified Salaries		2900	640,439.00	640,439.00	215,648.27	747,710.52	(107,271.52)	-16.7%
TOTAL, CLASSIFIED SALARIES			5,108,177.00	5,108,177.00	1,516,341.09	5,335,138.52	(226,961.52)	-4.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,643,138.00	5,643,138.00	416,392.22	5,624,297.00	18,841.00	0.3%
PERS		3201-3202	1,048,944.00	1,048,944.00	324,691.34	1,079,196.00	(30,252.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	555,892.00	555,892.00	166,946.61	579,114.00	(23,222.00)	-4.2%
Health and Welfare Benefits		3401-3402	2,225,662.00	2,225,662.00	708,191.88	2,285,258.00	(59,596.00)	-2.7%
Unemployment Insurance		3501-3502	7,542.00	7,542.00	2,080.56	7,672.00	(130.00)	-1.7%
Workers' Compensation		3601-3602	281,568.00	281,568.00	71,000.12	261,954.00	19,614.00	7.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,369.68	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	114,067.00	114,067.00	33,632.59	116,979.00	(2,912.00)	-2.6%
TOTAL, EMPLOYEE BENEFITS			9,876,813.00	9,876,813.00	1,724,305.00	9,954,470.00	(77,657.00)	-0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	256,000.00	256,000.00	215,459.20	405,000.00	(149,000.00)	-58.2%
Books and Other Reference Materials		4200	149,200.00	149,200.00	36,351.44	138,100.00	11,100.00	7.4%
Materials and Supplies		4300	1,008,378.33	1,008,378.33	365,722.72	2,809,164.63	(1,800,786.30)	-178.6%
Noncapitalized Equipment		4400	10,050.00	10,050.00	8,877.37	25,050.00	(15,000.00)	-149.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,423,628.33	1,423,628.33	626,410.73	3,377,314.63	(1,953,686.30)	-137.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,844,772.00	3,844,772.00	531,061.43	3,606,082.00	238,690.00	6.2%
Travel and Conferences		5200	60,468.00	60,468.00	39,143.16	84,345.00	(23,877.00)	-39.5%
Dues and Memberships		5300	0.00	0.00	6,375.00	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	1,116,400.00	1,116,400.00	470,544.27	1,113,963.00	2,437.00	0.2%
Transfers of Direct Costs		5710	41,750.00	41,750.00	16,708.80	55,599.76	(13,849.76)	-33.2%
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	1,976,788.99	1,976,788.99	1,141,644.79	2,900,183.70	(923,394.71)	-46.7%
Communications		5900	7,172.00	7,172.00	1,770.24	7,172.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,047,350.99	7,047,350.99	2,207,247.69	7,767,345.46	(719,994.47)	-10.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,500.00	1,500.00	0.00	2,500.00	(1,000.00)	-66.7%
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	100,000.00	100,000.00	53,746.90	99,000.00	1,000.00	1.0%
Equipment Replacement		6500	10,000.00	10,000.00	2,516.56	10,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>111,500.00</b>	<b>111,500.00</b>	<b>56,263.46</b>	<b>111,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,821,674.00	5,821,674.00	0.00	5,956,816.00	(135,142.00)	-2.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,821,674.00</b>	<b>5,821,674.00</b>	<b>0.00</b>	<b>5,956,816.00</b>	<b>(135,142.00)</b>	<b>-2.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,582,209.00	1,582,209.00	11,462.08	1,668,494.00	(86,285.00)	-5.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,582,209.00</b>	<b>1,582,209.00</b>	<b>11,462.08</b>	<b>1,668,494.00</b>	<b>(86,285.00)</b>	<b>-5.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>40,755,632.32</b>	<b>40,755,632.32</b>	<b>8,827,193.25</b>	<b>44,012,959.61</b>	<b>(3,257,327.29)</b>	<b>-8.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	23,829,250.00	23,829,250.00	0.00	24,488,764.00	659,514.00	2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,829,250.00	23,829,250.00	0.00	24,488,764.00	659,514.00	2.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			23,829,250.00	23,829,250.00	0.00	24,488,764.00	(659,514.00)	2.8%

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

43 69625 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	94,962,485.00	94,962,485.00	18,946,768.66	95,011,866.00	49,381.00	0.1%
2) Federal Revenue		8100-8299	4,104,605.00	4,104,605.00	489,899.86	4,891,736.53	787,131.53	19.2%
3) Other State Revenue		8300-8599	8,230,208.00	8,230,208.00	972,456.36	10,030,070.63	1,799,862.63	21.9%
4) Other Local Revenue		8600-8799	5,346,941.85	5,346,941.85	1,037,628.61	6,125,161.29	778,219.44	14.6%
5) TOTAL, REVENUES			112,644,239.85	112,644,239.85	21,446,753.49	116,058,834.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	51,374,643.00	51,374,643.00	14,126,843.03	51,886,369.00	(511,726.00)	-1.0%
2) Classified Salaries		2000-2999	16,727,254.00	16,727,254.00	4,967,614.23	16,853,865.52	(126,611.52)	-0.8%
3) Employee Benefits		3000-3999	31,277,989.00	31,277,989.00	8,630,182.75	31,660,434.00	(382,445.00)	-1.2%
4) Books and Supplies		4000-4999	2,700,869.33	2,700,869.33	1,034,546.33	4,725,171.87	(2,024,302.54)	-75.0%
5) Services and Other Operating Expenditures		5000-5999	14,534,548.99	14,534,548.99	5,540,401.38	15,202,421.70	(667,872.71)	-4.6%
6) Capital Outlay		6000-6999	185,500.00	185,500.00	56,263.46	185,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	5,860,418.00	5,860,418.00	45,950.29	5,995,560.00	(135,142.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(197,845.00)	(197,845.00)	0.00	(191,955.00)	(5,890.00)	3.0%
9) TOTAL, EXPENDITURES			122,463,377.32	122,463,377.32	34,401,801.47	126,317,367.09		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,819,137.47)	(9,819,137.47)	(12,955,047.98)	(10,258,532.64)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,731,993.00	8,731,993.00	0.00	7,102,181.00	(1,629,812.00)	-18.7%
b) Transfers Out		7600-7629	7,716.00	7,716.00	0.00	0.00	7,716.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,724,277.00	8,724,277.00	0.00	7,102,181.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,094,860.47)	(1,094,860.47)	(12,955,047.98)	(3,156,351.64)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,264,754.01	11,264,754.01		11,264,754.01	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)			11,264,754.01	11,264,754.01		11,264,754.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,264,754.01	11,264,754.01		11,264,754.01		
2) Ending Balance, June 30 (E + F1e)			10,169,893.54	10,169,893.54		8,108,402.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	19,876.40	19,966.40		14,128.30		
Prepaid Items		9713	0.00	0.00		555,893.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,273,338.52	4,273,338.52		3,274,554.06		
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	632,200.00	632,200.00		454,305.00		
Early Retirement Program	0000	9780	436,243.00					
Reserve for STRS Rate Increase	0000	9780	195,957.00					
Early Retirement Program	0000	9780		436,243.00				
Reserve for STRS Rate Increase	0000	9780		195,957.00				
Early Retirement Program	0000	9780				454,305.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,674,133.00	3,674,133.00		3,789,522.01		
Unassigned/Unappropriated Amount		9790	1,550,345.62	1,550,255.62		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	38,277,967.00	38,277,967.00	12,208,838.00	42,438,265.00	4,160,298.00	10.9%
Education Protection Account State Aid - Current Year		8012	14,331,943.00	14,331,943.00	3,919,979.00	15,679,914.00	1,347,971.00	9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	129,373.00	129,373.00	0.00	124,000.00	(5,373.00)	-4.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,847,000.00	22,847,000.00	0.00	24,204,245.00	1,357,245.00	5.9%
Unsecured Roll Taxes		8042	2,110,764.00	2,110,764.00	1,967,922.42	2,002,000.00	(108,764.00)	-5.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,395,000.00	3,395,000.00	850,029.24	2,681,000.00	(714,000.00)	-21.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,135,200.00	4,135,200.00	0.00	(513,000.00)	(4,648,200.00)	-112.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,055,850.00	5,055,850.00	0.00	3,626,660.00	(1,429,190.00)	-28.3%
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			90,283,097.00	90,283,097.00	18,946,768.66	90,243,084.00	(40,013.00)	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	4,679,388.00	4,679,388.00	0.00	4,768,782.00	89,394.00	1.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			94,962,485.00	94,962,485.00	18,946,768.66	95,011,866.00	49,381.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,814,872.00	1,814,872.00	(7,451.00)	1,814,872.00	0.00	0.0%
Special Education Discretionary Grants		8182	189,697.00	189,697.00	(63,277.06)	187,098.00	(2,599.00)	-1.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,319,523.00	1,319,523.00	295,101.08	1,616,206.83	296,683.83	22.5%
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	258,685.00	258,685.00	8,433.14	374,467.87	115,782.87	44.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	293,828.00	293,828.00	129,920.55	603,995.28	310,167.28	105.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	25,004.00	100,014.00	100,014.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	228,000.00	228,000.00	102,169.15	195,082.55	(32,917.45)	-14.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,104,605.00</b>	<b>4,104,605.00</b>	<b>489,899.86</b>	<b>4,891,736.53</b>	<b>787,131.53</b>	<b>19.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	306,787.00	306,787.00	0.00	306,428.00	(359.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	2,020,824.00	2,020,824.00	43,974.76	2,098,550.00	77,726.00	3.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	793,775.00	793,775.00	(0.03)	870,040.00	76,265.00	9.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	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	5,108,822.00	5,108,822.00	928,481.63	6,755,052.63	1,646,230.63	32.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,230,208.00</b>	<b>8,230,208.00</b>	<b>972,456.36</b>	<b>10,030,070.63</b>	<b>1,799,862.63</b>	<b>21.9%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	1,754,659.00	1,754,659.00	(68.00)	1,766,306.00	11,647.00	0.7%
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	2,000.00	2,000.00	0.00	2,000.00	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	2,696,504.00	2,696,504.00	893,905.27	3,319,209.00	622,705.00	23.1%
Interest		8660	91,000.00	91,000.00	2,490.94	93,000.00	2,000.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	626,207.85	626,207.85	141,300.40	816,062.29	189,854.44	30.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	176,571.00	176,571.00	0.00	128,584.00	(47,987.00)	-27.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,346,941.85</b>	<b>5,346,941.85</b>	<b>1,037,628.61</b>	<b>6,125,161.29</b>	<b>778,219.44</b>	<b>14.6%</b>
<b>TOTAL, REVENUES</b>			<b>112,644,239.85</b>	<b>112,644,239.85</b>	<b>21,446,753.49</b>	<b>116,058,834.45</b>	<b>3,414,594.60</b>	<b>3.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	42,957,246.00	42,957,246.00	11,504,601.71	43,691,046.00	(733,800.00)	-1.7%
Certificated Pupil Support Salaries		1200	2,993,914.00	2,993,914.00	892,380.92	2,825,452.00	168,462.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,586,660.00	4,586,660.00	1,517,772.55	4,590,402.00	(3,742.00)	-0.1%
Other Certificated Salaries		1900	836,823.00	836,823.00	212,087.85	779,469.00	57,354.00	6.9%
TOTAL, CERTIFICATED SALARIES			51,374,643.00	51,374,643.00	14,126,843.03	51,886,369.00	(511,726.00)	-1.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,906,154.00	3,906,154.00	1,114,122.59	4,018,700.00	(112,546.00)	-2.9%
Classified Support Salaries		2200	6,216,422.00	6,216,422.00	1,871,772.97	6,152,529.00	63,893.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,202,146.00	1,202,146.00	385,180.10	1,217,903.00	(15,757.00)	-1.3%
Clerical, Technical and Office Salaries		2400	3,859,051.00	3,859,051.00	1,149,545.32	3,787,854.00	71,197.00	1.8%
Other Classified Salaries		2900	1,543,481.00	1,543,481.00	446,993.25	1,676,879.52	(133,398.52)	-8.6%
TOTAL, CLASSIFIED SALARIES			16,727,254.00	16,727,254.00	4,967,614.23	16,853,865.52	(126,611.52)	-0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,297,327.00	12,297,327.00	2,338,927.87	12,543,692.00	(246,365.00)	-2.0%
PERS		3201-3202	3,420,568.00	3,420,568.00	976,360.19	3,326,935.00	93,633.00	2.7%
OASDI/Medicare/Alternative		3301-3302	2,061,714.00	2,061,714.00	596,078.57	2,089,137.00	(27,423.00)	-1.3%
Health and Welfare Benefits		3401-3402	10,940,758.00	10,940,758.00	3,678,800.40	11,171,364.00	(230,606.00)	-2.1%
Unemployment Insurance		3501-3502	34,006.00	34,006.00	9,485.54	34,322.00	(316.00)	-0.9%
Workers' Compensation		3601-3602	1,165,957.00	1,165,957.00	324,012.75	1,173,150.00	(7,193.00)	-0.6%
OPEB, Allocated		3701-3702	504,590.00	504,590.00	175,050.25	472,829.00	31,761.00	6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	853,069.00	853,069.00	531,467.18	849,005.00	4,064.00	0.5%
TOTAL, EMPLOYEE BENEFITS			31,277,989.00	31,277,989.00	8,630,182.75	31,660,434.00	(382,445.00)	-1.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	256,000.00	256,000.00	215,459.20	405,000.00	(149,000.00)	-58.2%
Books and Other Reference Materials		4200	155,100.00	155,100.00	39,868.76	139,600.00	15,500.00	10.0%
Materials and Supplies		4300	2,238,078.33	2,238,078.33	753,253.47	4,111,180.59	(1,873,102.26)	-83.7%
Noncapitalized Equipment		4400	51,691.00	51,691.00	25,964.90	69,391.28	(17,700.28)	-34.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,700,869.33	2,700,869.33	1,034,546.33	4,725,171.87	(2,024,302.54)	-75.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,844,772.00	3,844,772.00	531,061.43	3,606,082.00	238,690.00	6.2%
Travel and Conferences		5200	314,038.00	314,038.00	104,009.13	343,510.00	(29,472.00)	-9.4%
Dues and Memberships		5300	29,175.00	29,175.00	33,058.00	29,175.00	0.00	0.0%
Insurance		5400-5450	776,035.00	776,035.00	383,790.49	776,035.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,375,337.00	2,375,337.00	640,631.23	2,375,337.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,698,185.00	1,698,185.00	760,205.51	1,673,248.00	24,937.00	1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(279,537.00)	(279,537.00)	(7,940.08)	(280,781.00)	1,244.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	5,233,493.99	5,233,493.99	2,959,018.98	6,136,765.70	(903,271.71)	-17.3%
Communications		5900	543,050.00	543,050.00	136,566.69	543,050.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,534,548.99	14,534,548.99	5,540,401.38	15,202,421.70	(667,872.71)	-4.6%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,500.00	1,500.00	0.00	2,500.00	(1,000.00)	-66.7%
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	174,000.00	174,000.00	53,746.90	173,000.00	1,000.00	0.6%
Equipment Replacement		6500	10,000.00	10,000.00	2,516.56	10,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>185,500.00</b>	<b>185,500.00</b>	<b>56,263.46</b>	<b>185,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,853,174.00	5,853,174.00	0.00	5,988,316.00	(135,142.00)	-2.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,109.00	1,109.00	6,197.55	1,109.00	0.00	0.0%
Other Debt Service - Principal		7439	6,135.00	6,135.00	39,752.74	6,135.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,860,418.00</b>	<b>5,860,418.00</b>	<b>45,950.29</b>	<b>5,995,560.00</b>	<b>(135,142.00)</b>	<b>-2.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(197,845.00)	(197,845.00)	0.00	(191,955.00)	(5,890.00)	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(197,845.00)</b>	<b>(197,845.00)</b>	<b>0.00</b>	<b>(191,955.00)</b>	<b>(5,890.00)</b>	<b>3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>122,463,377.32</b>	<b>122,463,377.32</b>	<b>34,401,801.47</b>	<b>126,317,367.09</b>	<b>(3,853,989.77)</b>	<b>-3.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	8,731,993.00	8,731,993.00	0.00	7,102,181.00	(1,629,812.00)	-18.7%
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	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,731,993.00	8,731,993.00	0.00	7,102,181.00	(1,629,812.00)	-18.7%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	7,716.00	7,716.00	0.00	0.00	7,716.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,716.00	7,716.00	0.00	0.00	7,716.00	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			8,724,277.00	8,724,277.00	0.00	7,102,181.00	1,622,096.00	-18.6%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Projected Year Totals</b>
6512	Special Ed: Mental Health Services	410,096.57
8150	Ongoing & Major Maintenance Account (RM,	1,111,061.94
9010	Other Restricted Local	1,753,395.55
Total, Restricted Balance		<u>3,274,554.06</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,780,125.00	2,780,125.00	183,747.25	2,728,004.00	(52,121.00)	-1.9%
3) Other State Revenue		8300-8599	184,524.00	184,524.00	11,862.40	177,681.00	(6,843.00)	-3.7%
4) Other Local Revenue		8600-8799	1,089,674.00	1,089,674.00	174,278.15	1,097,066.00	7,392.00	0.7%
5) TOTAL, REVENUES			4,054,323.00	4,054,323.00	369,887.80	4,002,751.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,466,400.00	1,466,400.00	399,969.29	1,442,077.00	24,323.00	1.7%
3) Employee Benefits		3000-3999	525,723.00	525,723.00	140,311.28	506,366.00	19,357.00	3.7%
4) Books and Supplies		4000-4999	15,000.00	15,000.00	11,078.56	25,200.00	(10,200.00)	-68.0%
5) Services and Other Operating Expenditures		5000-5999	1,857,071.00	1,857,071.00	326,480.87	1,775,492.00	81,579.00	4.4%
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	197,845.00	197,845.00	0.00	191,955.00	5,890.00	3.0%
9) TOTAL, EXPENDITURES			4,062,039.00	4,062,039.00	877,840.00	3,941,090.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,716.00)	(7,716.00)	(507,952.20)	61,661.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,716.00	7,716.00	0.00	0.00	(7,716.00)	-100.0%
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			7,716.00	7,716.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(507,952.20)	61,661.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		61,661.00		
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		61,661.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	2,780,125.00	2,780,125.00	183,747.25	2,728,004.00	(52,121.00)	-1.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2,780,125.00	2,780,125.00	183,747.25	2,728,004.00	(52,121.00)	-1.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	184,524.00	184,524.00	11,862.40	177,681.00	(6,843.00)	-3.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			184,524.00	184,524.00	11,862.40	177,681.00	(6,843.00)	-3.7%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,086,674.00	1,086,674.00	174,278.15	1,094,066.00	7,392.00	0.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,089,674.00	1,089,674.00	174,278.15	1,097,066.00	7,392.00	0.7%
<b>TOTAL, REVENUES</b>			4,054,323.00	4,054,323.00	369,887.80	4,002,751.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,291,310.00	1,291,310.00	347,740.46	1,266,987.00	24,323.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	95,585.00	95,585.00	31,861.68	95,585.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,505.00	79,505.00	20,367.15	79,505.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,466,400.00	1,466,400.00	399,969.29	1,442,077.00	24,323.00	1.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	249,705.00	249,705.00	58,043.41	233,811.00	15,894.00	6.4%
OASDI/Medicare/Alternative		3301-3302	112,176.00	112,176.00	29,992.04	110,317.00	1,859.00	1.7%
Health and Welfare Benefits		3401-3402	121,401.00	121,401.00	38,938.02	123,654.00	(2,253.00)	-1.9%
Unemployment Insurance		3501-3502	732.00	732.00	197.55	717.00	15.00	2.0%
Workers' Compensation		3601-3602	27,360.00	27,360.00	6,739.04	24,620.00	2,740.00	10.0%
OPEB, Allocated		3701-3702	0.00	0.00	342.42	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	14,349.00	14,349.00	6,058.80	13,247.00	1,102.00	7.7%
TOTAL, EMPLOYEE BENEFITS			525,723.00	525,723.00	140,311.28	506,366.00	19,357.00	3.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	2,594.20	7,000.00	(2,000.00)	-40.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	8,484.36	18,200.00	(8,200.00)	-82.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	11,078.56	25,200.00	(10,200.00)	-68.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,900.00	4,900.00	1,100.00	4,900.00	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	59,000.00	59,000.00	16,146.58	65,500.00	(6,500.00)	-11.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,100.00	20,100.00	1,803.01	20,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,772,351.00	1,772,351.00	307,191.28	1,684,272.00	88,079.00	5.0%
Communications		5900	720.00	720.00	240.00	720.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,857,071.00</b>	<b>1,857,071.00</b>	<b>326,480.87</b>	<b>1,775,492.00</b>	<b>81,579.00</b>	<b>4.4%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	197,845.00	197,845.00	0.00	191,955.00	5,890.00	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>197,845.00</b>	<b>197,845.00</b>	<b>0.00</b>	<b>191,955.00</b>	<b>5,890.00</b>	<b>3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,062,039.00</b>	<b>4,062,039.00</b>	<b>877,840.00</b>	<b>3,941,090.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	7,716.00	7,716.00	0.00	0.00	(7,716.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,716.00	7,716.00	0.00	0.00	(7,716.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,716.00	7,716.00	0.00	0.00		

Resource	Description	2019/20
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	53,729.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	7,932.00
Total, Restricted Balance		61,661.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	0.01	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	0.01	70,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,110.00	17,110.00	5,704.00	17,110.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,722.00	7,722.00	2,502.96	7,522.00	200.00	2.6%
4) Books and Supplies		4000-4999	540,000.00	540,000.00	(115,545.14)	540,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	100,000.00	613,341.88	100,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,350,632.00	16,350,632.00	1,169,203.84	16,350,632.00	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			17,015,464.00	17,015,464.00	1,675,207.54	17,015,264.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,945,464.00)	(16,945,464.00)	(1,675,207.53)	(16,945,264.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,945,464.00)	(16,945,464.00)	(1,675,207.53)	(16,945,264.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,740,396.87	21,740,396.87		21,740,396.87	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)			21,740,396.87	21,740,396.87		21,740,396.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,740,396.87	21,740,396.87		21,740,396.87		
2) Ending Balance, June 30 (E + F1e)			4,794,932.87	4,794,932.87		4,795,132.87		
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	4,195,430.39	4,195,430.39		4,195,630.39		
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	599,502.48	599,502.48		599,502.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.01	70,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70,000.00	70,000.00	0.01	70,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			70,000.00	70,000.00	0.01	70,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,110.00	17,110.00	5,704.00	17,110.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			17,110.00	17,110.00	5,704.00	17,110.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,547.00	3,547.00	1,124.88	3,374.00	173.00	4.9%
OASDI/Medicare/Alternative		3301-3302	1,309.00	1,309.00	436.36	1,309.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,538.00	2,538.00	841.52	2,538.00	0.00	0.0%
Unemployment Insurance		3501-3502	9.00	9.00	2.84	9.00	0.00	0.0%
Workers' Compensation		3601-3602	319.00	319.00	97.36	292.00	27.00	8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			7,722.00	7,722.00	2,502.96	7,522.00	200.00	2.6%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	540,000.00	540,000.00	(115,545.14)	540,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			540,000.00	540,000.00	(115,545.14)	540,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	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	100,000.00	100,000.00	613,341.88	100,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			100,000.00	100,000.00	613,341.88	100,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,350,632.00	16,350,632.00	1,169,203.84	16,350,632.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,350,632.00</b>	<b>16,350,632.00</b>	<b>1,169,203.84</b>	<b>16,350,632.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,015,464.00</b>	<b>17,015,464.00</b>	<b>1,675,207.54</b>	<b>17,015,264.00</b>		

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



Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	4,195,630.39
Total, Restricted Balance		4,195,630.39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,000.00	44,000.00	10,870.90	44,000.00	0.00	0.0%
5) TOTAL, REVENUES			44,000.00	44,000.00	10,870.90	44,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,200.00	13,200.00	0.00	13,200.00	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			13,200.00	13,200.00	0.00	13,200.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,800.00	30,800.00	10,870.90	30,800.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,800.00	30,800.00	10,870.90	30,800.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	516,162.38	516,162.38		516,162.38	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)			516,162.38	516,162.38		516,162.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			516,162.38	516,162.38		516,162.38		
2) Ending Balance, June 30 (E + F1e)			546,962.38	546,962.38		546,962.38		
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	44,000.00	44,000.00		44,000.00		
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	502,962.38	502,962.38		502,962.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.00	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	40,000.00	40,000.00	10,870.90	40,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			44,000.00	44,000.00	10,870.90	44,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			44,000.00	44,000.00	10,870.90	44,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			13,200.00	13,200.00	0.00	13,200.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,200.00	13,200.00	0.00	13,200.00		



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

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	44,000.00
Total, Restricted Balance		44,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	405,000.00	405,000.00	197,692.00	405,000.00	0.00	0.0%
5) TOTAL, REVENUES			405,000.00	405,000.00	197,692.00	405,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			405,000.00	405,000.00	197,692.00	405,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,731,993.00	8,731,993.00	0.00	7,102,181.00	1,629,812.00	18.7%
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			(8,731,993.00)	(8,731,993.00)	0.00	(7,102,181.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,326,993.00)	(8,326,993.00)	197,692.00	(6,697,181.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,174,180.58	18,174,180.58		18,174,180.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,174,180.58	18,174,180.58		18,174,180.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,174,180.58	18,174,180.58		18,174,180.58		
2) Ending Balance, June 30 (E + F1e)			9,847,187.58	9,847,187.58		11,476,999.58		
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	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	9,847,187.58	9,847,187.58		11,476,999.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	0.00	105,000.00	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	300,000.00	300,000.00	197,692.00	300,000.00	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			405,000.00	405,000.00	197,692.00	405,000.00	0.00	0.0%
TOTAL, REVENUES			405,000.00	405,000.00	197,692.00	405,000.00		

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	8,731,993.00	8,731,993.00	0.00	7,102,181.00	1,629,812.00	18.7%
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			8,731,993.00	8,731,993.00	0.00	7,102,181.00	1,629,812.00	18.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,731,993.00)	(8,731,993.00)	0.00	(7,102,181.00)		

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	121,708.11	40,627.12	121,708.11	0.00	0.0%
3) Other State Revenue		8300-8599	83,031.65	83,031.65	0.00	83,031.65	0.00	0.0%
4) Other Local Revenue		8600-8799	14,064,732.23	14,064,732.23	1,059,942.20	14,064,732.23	0.00	0.0%
5) TOTAL, REVENUES			14,269,471.99	14,269,471.99	1,100,569.32	14,269,471.99		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,278,209.62	15,278,209.62	11,924,344.25	15,278,209.62	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			15,278,209.62	15,278,209.62	11,924,344.25	15,278,209.62		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,008,737.63)	(1,008,737.63)	(10,823,774.93)	(1,008,737.63)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,008,737.63)	(1,008,737.63)	(10,823,774.93)	(1,008,737.63)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,074,531.70	13,074,531.70		13,074,531.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,074,531.70	13,074,531.70		13,074,531.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,074,531.70	13,074,531.70		13,074,531.70		
2) Ending Balance, June 30 (E + F1e)			12,065,794.07	12,065,794.07		12,065,794.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,087.49	2,087.49		2,087.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,063,706.58	12,063,706.58		12,063,706.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	121,708.11	121,708.11	40,627.12	121,708.11	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			121,708.11	121,708.11	40,627.12	121,708.11	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	83,031.65	83,031.65	0.00	83,031.65	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			83,031.65	83,031.65	0.00	83,031.65	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,370,229.23	13,370,229.23	0.00	13,370,229.23	0.00	0.0%
Unsecured Roll		8612	640,503.00	640,503.00	857,172.63	640,503.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	202,769.56	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	54,000.00	54,000.00	0.01	54,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,064,732.23	14,064,732.23	1,059,942.20	14,064,732.23	0.00	0.0%
<b>TOTAL, REVENUES</b>			14,269,471.99	14,269,471.99	1,100,569.32	14,269,471.99		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	8,354,876.40	8,354,876.40	8,086,058.25	8,354,876.40	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,801,625.11	6,801,625.11	3,797,658.88	6,801,625.11	0.00	0.0%
Debt Service - Interest		7438	121,708.11	121,708.11	40,627.12	121,708.11	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			15,278,209.62	15,278,209.62	11,924,344.25	15,278,209.62	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			15,278,209.62	15,278,209.62	11,924,344.25	15,278,209.62		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	2,087.49
Total, Restricted Balance		2,087.49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,155,091.00	3,155,091.00	760,984.92	3,359,600.00	204,509.00	6.5%
5) TOTAL, REVENUES			3,155,091.00	3,155,091.00	760,984.92	3,359,600.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,488,118.00	1,488,118.00	386,879.05	1,519,072.00	(30,954.00)	-2.1%
3) Employee Benefits		3000-3999	722,442.00	722,442.00	176,253.28	719,609.00	2,833.00	0.4%
4) Books and Supplies		4000-4999	110,000.00	110,000.00	63,492.72	125,087.00	(15,087.00)	-13.7%
5) Services and Other Operating Expenses		5000-5999	334,837.00	334,837.00	49,727.15	397,812.00	(62,975.00)	-18.8%
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			2,655,397.00	2,655,397.00	676,352.20	2,761,580.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			499,694.00	499,694.00	84,632.72	598,020.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			499,694.00	499,694.00	84,632.72	598,020.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,639,875.34	1,639,875.34		1,639,875.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,639,875.34	1,639,875.34		1,639,875.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,639,875.34	1,639,875.34		1,639,875.34		
2) Ending Net Position, June 30 (E + F1e)			2,139,569.34	2,139,569.34		2,237,895.34		
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	2,139,569.34	2,139,569.34		2,237,895.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
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	15,000.00	15,000.00	0.00	15,000.00	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								
All Other Fees and Contracts		8689	3,140,091.00	3,140,091.00	760,984.92	3,344,600.00	204,509.00	6.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,155,091.00	3,155,091.00	760,984.92	3,359,600.00	204,509.00	6.5%
TOTAL, REVENUES			3,155,091.00	3,155,091.00	760,984.92	3,359,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	57,448.00	57,448.00	5,342.00	53,035.00	4,413.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	384,096.00	384,096.00	128,031.36	384,096.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,672.00	25,672.00	7,987.44	26,512.00	(840.00)	-3.3%
Other Classified Salaries		2900	1,020,902.00	1,020,902.00	245,518.25	1,055,429.00	(34,527.00)	-3.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,488,118.00	1,488,118.00	386,879.05	1,519,072.00	(30,954.00)	-2.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,693.00	12,693.00	0.00	12,693.00	0.00	0.0%
PERS		3201-3202	274,992.00	274,992.00	68,844.71	265,764.00	9,228.00	3.4%
OASDI/Medicare/Alternative		3301-3302	109,243.00	109,243.00	29,624.08	111,610.00	(2,367.00)	-2.2%
Health and Welfare Benefits		3401-3402	275,787.00	275,787.00	65,902.71	280,931.00	(5,144.00)	-1.9%
Unemployment Insurance		3501-3502	745.00	745.00	194.63	758.00	(13.00)	-1.7%
Workers' Compensation		3601-3602	27,765.00	27,765.00	6,641.62	25,930.00	1,835.00	6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,217.00	21,217.00	5,045.53	21,923.00	(706.00)	-3.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			722,442.00	722,442.00	176,253.28	719,609.00	2,833.00	0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,000.00	52,000.00	48,832.40	79,729.00	(27,729.00)	-53.3%
Noncapitalized Equipment		4400	20,000.00	20,000.00	5,358.09	5,358.00	14,642.00	73.2%
Food		4700	38,000.00	38,000.00	9,302.23	40,000.00	(2,000.00)	-5.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			110,000.00	110,000.00	63,492.72	125,087.00	(15,087.00)	-13.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,720.00	17,720.00	7,353.02	19,076.00	(1,356.00)	-7.7%
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	14,854.25	59,525.00	(59,525.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	258,237.00	258,237.00	6,137.07	259,481.00	(1,244.00)	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	56,000.00	56,000.00	20,182.81	56,850.00	(850.00)	-1.5%
Communications		5900	2,880.00	2,880.00	1,200.00	2,880.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			334,837.00	334,837.00	49,727.15	397,812.00	(62,975.00)	-18.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,655,397.00	2,655,397.00	676,352.20	2,761,580.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,019,982.00	2,019,982.00	654,462.86	2,143,446.00	123,464.00	6.1%
5) TOTAL, REVENUES			2,019,982.00	2,019,982.00	654,462.86	2,143,446.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,921,901.00	1,921,901.00	516,214.33	1,930,200.00	(8,299.00)	-0.4%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,921,901.00	1,921,901.00	516,214.33	1,930,200.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			98,081.00	98,081.00	138,248.53	213,246.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			98,081.00	98,081.00	138,248.53	213,246.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,759,497.78	1,759,497.78		1,759,497.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,759,497.78	1,759,497.78		1,759,497.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,759,497.78	1,759,497.78		1,759,497.78		
2) Ending Net Position, June 30 (E + F1e)			1,857,578.78	1,857,578.78		1,972,743.78		
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	1,857,578.78	1,857,578.78		1,972,743.78		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	(49.52)	5,000.00	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								
In-District Premiums/Contributions		8674	2,014,982.00	2,014,982.00	654,512.38	2,138,446.00	123,464.00	6.1%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,019,982.00	2,019,982.00	654,462.86	2,143,446.00	123,464.00	6.1%
<b>TOTAL, REVENUES</b>			2,019,982.00	2,019,982.00	654,462.86	2,143,446.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,921,901.00	1,921,901.00	516,214.33	1,930,200.00	(8,299.00)	-0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			1,921,901.00	1,921,901.00	516,214.33	1,930,200.00	(8,299.00)	-0.4%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,921,901.00	1,921,901.00	516,214.33	1,930,200.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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
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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,515.73	9,524.13	9,417.21	9,524.13	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,515.73	9,524.13	9,417.21	9,524.13	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	69.41	56.27	56.27	56.27	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.88	6.88	6.88	6.88	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	76.29	63.15	63.15	63.15	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,592.02	9,587.28	9,480.36	9,587.28	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



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

Signed: \_\_\_\_\_

District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2019

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@ogsd.net

### Criteria and Standards Review Summary

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

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

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

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



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

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



Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	126,317,367.09
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,485,392.66
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	174,658.47
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	185,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	7,244.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				367,402.47
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				120,464,571.96

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		9,480.36
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,706.75
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	119,721,361.72	12,498.93
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	119,721,361.72	12,498.93
B. Required effort (Line A.2 times 90%)	107,749,225.55	11,249.04
C. Current year expenditures (Line I.E and Line II.B)	120,464,571.96	12,706.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00



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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,216,920.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 95,710,919.52

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.41%

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

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

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

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

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

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

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

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



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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,093,497.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,087,324.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	421,912.33
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,637,734.15
9. Carry-Forward Adjustment (Part IV, Line F)	84,098.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,721,832.29

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	76,575,639.97
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,616,918.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	10,382,750.79
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	136,809.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	174,658.47
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	61,902.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	909,277.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	75,346.10
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	882.92
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,145,260.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,749,135.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	112,828,580.94

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment****(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18)

6.77%

**D. Preliminary Proposed Indirect Cost Rate****(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18)

6.84%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,637,734.15</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>152,556.07</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.83%) times Part III, Line B18); zero if negative	<u>84,098.14</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>84,098.14</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>84,098.14</u>



Approved indirect cost rate: 6.83%  
Highest rate used in any program: 6.83%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,512,876.83	103,330.00	6.83%
01	3310	2,337,267.00	159,635.00	6.83%
01	3315	75,639.00	5,166.00	6.83%
01	3327	118,340.00	8,083.00	6.83%
01	4035	357,929.87	16,538.00	4.62%
01	4127	98,053.00	1,961.00	2.00%
01	4203	598,234.28	5,761.00	0.96%
01	6010	179,672.00	8,984.00	5.00%
01	6500	15,914,689.00	1,086,973.00	6.83%
01	6512	612,438.00	41,830.00	6.83%
01	7810	415,647.63	28,252.00	6.80%
01	8150	2,949,315.00	201,438.00	6.83%
01	9010	1,446,624.92	543.00	0.04%
13	5310	3,420,595.00	175,134.00	5.12%
13	5320	328,540.00	16,821.00	5.12%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	90,243,084.00	1.37%	91,483,851.00	-0.81%	90,745,170.00
2. Federal Revenues	8100-8299	178,000.00	0.00%	178,000.00	0.00%	178,000.00
3. Other State Revenues	8300-8599	3,014,337.00	-40.20%	1,802,673.00	-2.29%	1,761,347.00
4. Other Local Revenues	8600-8799	5,246,635.00	12.84%	5,920,104.00	-9.21%	5,375,146.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,102,181.00	-79.88%	1,429,231.00	171.82%	3,884,902.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,488,764.00)	-1.05%	(24,232,820.00)	-0.08%	(24,213,780.00)
6. Total (Sum lines A1 thru A5c)		81,295,473.00	-5.80%	76,581,039.00	1.50%	77,730,785.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				42,044,488.00		38,165,767.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,878,721.00)		1,227,503.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,044,488.00	-9.23%	38,165,767.00	3.22%	39,393,270.00
2. Classified Salaries						
a. Base Salaries				11,518,727.00		11,033,018.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(485,709.00)		14,367.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,518,727.00	-4.22%	11,033,018.00	0.13%	11,047,385.00
3. Employee Benefits	3000-3999	21,705,964.00	-2.84%	21,089,364.00	0.49%	21,192,189.00
4. Books and Supplies	4000-4999	1,347,857.24	-0.54%	1,340,635.00	0.31%	1,344,835.00
5. Services and Other Operating Expenditures	5000-5999	7,435,076.24	-2.35%	7,260,543.00	-7.07%	6,747,263.00
6. Capital Outlay	6000-6999	74,000.00	0.00%	74,000.00	0.00%	74,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,744.00	0.00%	38,744.00	0.00%	38,744.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,860,449.00)	0.00%	(1,860,449.00)	0.00%	(1,860,449.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		82,304,407.48	-6.27%	77,141,622.00	1.08%	77,977,237.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,008,934.48)		(560,583.00)		(246,452.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,842,782.79		4,833,848.31		4,273,265.31
2. Ending Fund Balance (Sum lines C and D1)		4,833,848.31		4,273,265.31		4,026,813.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	590,021.30		434,879.31		279,736.31
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	454,305.00		286,369.00		170,590.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,789,522.01		3,552,017.00		3,576,487.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,833,848.31		4,273,265.31		4,026,813.31

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,789,522.01		3,552,017.00		3,576,487.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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		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 (Sum lines E1a thru E2c)		3,789,522.01		3,552,017.00		3,576,487.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2019-20 through 2021-22 have been built based on the guidance from SCCOE and School Services Dartboard. Additionally, District has also factored in revenue generation plans for 2020-21 and 2021-22. Explanation for B1d: 2020-21 and 2021-22 include step increases in addition to the loss of net certificated FTE's due to declining enrollment & planned expenditure reductions. Explanation for B2d: 2020-21 and 2021-22 include step increases & planned expenditure reductions.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,768,782.00	0.00%	4,768,782.00	0.00%	4,768,782.00
2. Federal Revenues	8100-8299	4,713,736.53	-8.14%	4,330,144.00	0.00%	4,330,144.00
3. Other State Revenues	8300-8599	7,015,733.63	-13.52%	6,067,032.00	-0.02%	6,066,113.00
4. Other Local Revenues	8600-8799	878,526.29	137.57%	2,087,122.00	-57.91%	878,526.00
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	24,488,764.00	-1.05%	24,232,820.00	-0.08%	24,213,780.00
6. Total (Sum lines A1 thru A5c)		41,865,542.45	-0.91%	41,485,900.00	-2.96%	40,257,345.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,841,881.00		9,378,543.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(463,338.00)		121,638.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,841,881.00	-4.71%	9,378,543.00	1.30%	9,500,181.00
2. Classified Salaries						
a. Base Salaries				5,335,138.52		5,411,936.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				76,797.48		91,526.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,335,138.52	1.44%	5,411,936.00	1.69%	5,503,462.00
3. Employee Benefits	3000-3999	9,954,470.00	0.89%	10,042,955.00	0.13%	10,056,100.00
4. Books and Supplies	4000-4999	3,377,314.63	-30.96%	2,331,655.00	-0.83%	2,312,323.00
5. Services and Other Operating Expenditures	5000-5999	7,767,345.46	-15.68%	6,549,167.00	-3.47%	6,322,230.00
6. Capital Outlay	6000-6999	111,500.00	0.00%	111,500.00	0.00%	111,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,956,816.00	0.00%	5,956,816.00	0.00%	5,956,816.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,668,494.00	-11.52%	1,476,362.00	0.00%	1,476,362.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,012,959.61	-6.26%	41,258,934.00	-0.05%	41,238,974.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,147,417.16)		226,966.00		(981,629.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,421,971.22		3,274,554.06		3,501,520.06
2. Ending Fund Balance (Sum lines C and D1)		3,274,554.06		3,501,520.06		2,519,891.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,274,554.06		3,501,520.06		2,519,891.06
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)		3,274,554.06		3,501,520.06		2,519,891.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2019-20 through 2021-22 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2020-21 and 2021-22 include step increases in addition to the loss/reallocation of certificated FTE's due to expiration of local revenues. Explanation for B2d: 2020-21 and 2021-22 include step increases.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	95,011,866.00	1.31%	96,252,633.00	-0.77%	95,513,952.00
2. Federal Revenues	8100-8299	4,891,736.53	-7.84%	4,508,144.00	0.00%	4,508,144.00
3. Other State Revenues	8300-8599	10,030,070.63	-21.54%	7,869,705.00	-0.54%	7,827,460.00
4. Other Local Revenues	8600-8799	6,125,161.29	30.73%	8,007,226.00	-21.90%	6,253,672.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,102,181.00	-79.88%	1,429,231.00	171.82%	3,884,902.00
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)		123,161,015.45	-4.14%	118,066,939.00	-0.07%	117,988,130.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				51,886,369.00		47,544,310.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,342,059.00)		1,349,141.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,886,369.00	-8.37%	47,544,310.00	2.84%	48,893,451.00
2. Classified Salaries						
a. Base Salaries				16,853,865.52		16,444,954.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(408,911.52)		105,893.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,853,865.52	-2.43%	16,444,954.00	0.64%	16,550,847.00
3. Employee Benefits	3000-3999	31,660,434.00	-1.67%	31,132,319.00	0.37%	31,248,289.00
4. Books and Supplies	4000-4999	4,725,171.87	-22.28%	3,672,290.00	-0.41%	3,657,158.00
5. Services and Other Operating Expenditures	5000-5999	15,202,421.70	-9.16%	13,809,710.00	-5.36%	13,069,493.00
6. Capital Outlay	6000-6999	185,500.00	0.00%	185,500.00	0.00%	185,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,995,560.00	0.00%	5,995,560.00	0.00%	5,995,560.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(191,955.00)	100.09%	(384,087.00)	0.00%	(384,087.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		126,317,367.09	-6.27%	118,400,556.00	0.69%	119,216,211.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,156,351.64)		(333,617.00)		(1,228,081.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,264,754.01		8,108,402.37		7,774,785.37
2. Ending Fund Balance (Sum lines C and D1)		8,108,402.37		7,774,785.37		6,546,704.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	590,021.30		434,879.31		279,736.31
b. Restricted	9740	3,274,554.06		3,501,520.06		2,519,891.06
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	454,305.00		286,369.00		170,590.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,789,522.01		3,552,017.00		3,576,487.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,108,402.37		7,774,785.37		6,546,704.37



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,789,522.01		3,552,017.00		3,576,487.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		3,789,522.01		3,552,017.00		3,576,487.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
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)		9,417.21		9,073.03		8,938.06
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		126,317,367.09		118,400,556.00		119,216,211.00
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)		126,317,367.09		118,400,556.00		119,216,211.00
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)		3,789,521.01		3,552,016.68		3,576,486.33
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)		3,789,521.01		3,552,016.68		3,576,486.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(280,781.00)	0.00	(191,955.00)				
Other Sources/Uses Detail					7,102,181.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20,100.00	0.00	191,955.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	1,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	7,102,181.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	259,481.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	280,781.00	(280,781.00)	191,955.00	(191,955.00)	7,102,181.00	7,102,181.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	9,516.00	9,524.13		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>9,516.00</b>	<b>9,524.13</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	9,304.38	9,404.68		
Charter School				
<b>Total ADA</b>	<b>9,304.38</b>	<b>9,404.68</b>	<b>1.1%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	9,064.92	9,069.05		
Charter School				
<b>Total ADA</b>	<b>9,064.92</b>	<b>9,069.05</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	9,664	9,768		
Charter School				
<b>Total Enrollment</b>	<b>9,664</b>	<b>9,768</b>	<b>1.1%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	9,411	9,411		
Charter School				
<b>Total Enrollment</b>	<b>9,411</b>	<b>9,411</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	9,271	9,271		
Charter School				
<b>Total Enrollment</b>	<b>9,271</b>	<b>9,271</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	10,020	10,362	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,020</b>	<b>10,362</b>	<b>96.7%</b>
Second Prior Year (2017-18)			
District Regular	9,928	10,305	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,928</b>	<b>10,305</b>	<b>96.3%</b>
First Prior Year (2018-19)			
District Regular	9,522	9,877	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9,522</b>	<b>9,877</b>	<b>96.4%</b>
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

**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	9,417	9,768		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,417</b>	<b>9,768</b>	<b>96.4%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	9,073	9,411		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,073</b>	<b>9,411</b>	<b>96.4%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	8,938	9,271		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,938</b>	<b>9,271</b>	<b>96.4%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)



#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	90,283,097.00	90,243,084.00	0.0%	Met
1st Subsequent Year (2020-21)	90,661,486.00	91,483,851.00	0.9%	Met
2nd Subsequent Year (2021-22)	90,825,084.00	90,745,170.00	-0.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	71,330,054.57	78,534,461.95	90.8%
Second Prior Year (2017-18)	73,407,549.38	80,306,419.54	91.4%
First Prior Year (2018-19)	74,024,884.90	80,654,685.70	91.8%
	Historical Average Ratio:		91.3%

	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):	88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	75,269,179.00	82,304,407.48	91.5%	Met
1st Subsequent Year (2020-21)	70,288,149.00	77,141,622.00	91.1%	Met
2nd Subsequent Year (2021-22)	71,632,844.00	77,977,237.00	91.9%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2019-20)	4,104,605.00	4,891,736.53	19.2%	Yes
1st Subsequent Year (2020-21)	4,104,605.00	4,508,144.00	9.8%	Yes
2nd Subsequent Year (2021-22)	4,104,605.00	4,508,144.00	9.8%	Yes

**Explanation:**  
(required if Yes)

Revenues have increased at First Interim to reflect Federal carryovers from 2018-19. Additionally, Federal revenues have been updated for current year and two subsequent years with revised projected allocations. For 2019-20, District has also applied and received new Title IV funds, in the amount of \$100K.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	8,230,208.00	10,030,070.63	21.9%	Yes
1st Subsequent Year (2020-21)	7,762,143.00	7,869,705.00	1.4%	No
2nd Subsequent Year (2021-22)	7,729,106.00	7,827,460.00	1.3%	No

**Explanation:**  
(required if Yes)

Other State revenue increases include one-time unrestricted Special Ed Early Intervention Preschool Grant, higher allocations for Lottery, and ASES. The District also received an additional apportionment for Low Performing Student Block Grant, not budgeted at Budget Adoption.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	5,346,941.85	6,125,161.29	14.6%	Yes
1st Subsequent Year (2020-21)	9,788,935.00	8,007,226.00	-18.2%	Yes
2nd Subsequent Year (2021-22)	9,307,058.00	6,253,672.00	-32.8%	Yes

**Explanation:**  
(required if Yes)

First Interim contains new one-time miscellaneous local donations which were not budgeted at 2019-20 Budget Adoption, such as additional Career Tech Education Grant and miscellaneous local donations. First Interim also contains higher lease revenue adjustments in comparison to 2019-20 Adopted Budget, as a result of favorable long term contract renewals. Fiscal years 2020-21 and 2021-22 contains new projected lease revenues for the Glider location.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	2,664,386.56	4,725,171.87	77.3%	Yes
1st Subsequent Year (2020-21)	2,649,538.00	3,672,290.00	38.6%	Yes
2nd Subsequent Year (2021-22)	2,640,276.00	3,657,158.00	38.5%	Yes

**Explanation:**  
(required if Yes)

Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2018-19; prior year categorical carryovers are assumed to be spent in 2019-20. Multi-year expenditures have also been revised to reflect District needs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	14,534,548.99	15,202,421.70	4.6%	No
1st Subsequent Year (2020-21)	13,780,501.00	13,809,710.00	0.2%	No
2nd Subsequent Year (2021-22)	13,565,893.00	13,069,493.00	-3.7%	No

**Explanation:**  
(required if Yes)

N/A



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2019-20)	17,681,754.85	21,046,968.45	19.0%	Not Met
1st Subsequent Year (2020-21)	21,655,683.00	20,385,075.00	-5.9%	Not Met
2nd Subsequent Year (2021-22)	21,140,769.00	18,589,276.00	-12.1%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	17,198,935.55	19,927,593.57	15.9%	Not Met
1st Subsequent Year (2020-21)	16,430,039.00	17,482,000.00	6.4%	Not Met
2nd Subsequent Year (2021-22)	16,206,169.00	16,726,651.00	3.2%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Revenues have increased at First Interim to reflect Federal carryovers from 2018-19. Additionally, Federal revenues have been updated for current year and two subsequent years with revised projected allocations. For 2019-20, District has also applied and received new Title IV funds, in the amount of \$100K.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	Other State revenue increases include one-time unrestricted Special Ed Early Intervention Preschool Grant, higher allocations for Lottery, and ASER. The District also received an additional apportionment for Low Performing Student Block Grant, not budgeted at Budget Adoption.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	First Interim contains new one-time miscellaneous local donations which were not budgeted at 2019-20 Budget Adoption, such as additional Career Tech Education Grant and miscellaneous local donations. First Interim also contains higher lease revenue adjustments in comparison to 2019-20 Adopted Budget, as a result of favorable long term contract renewals. Fiscal years 2020-21 and 2021-22 contains new projected lease revenues for the Glider location.

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

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2018-19; prior year categorical carryovers are assumed to be spent in 2019-20. Multi-year expenditures have also been revised to reflect District needs.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	N/A

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,674,132.80	3,674,133.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,674,133.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(1,008,934.48)	82,304,407.48	1.2%	Not Met
1st Subsequent Year (2020-21)	(560,583.00)	77,141,622.00	0.7%	Met
2nd Subsequent Year (2021-22)	(246,452.00)	77,977,237.00	0.3%	Met

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

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

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

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

The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent. The District has an approved reductions plan in place in the subsequent years. Meanwhile, District will continue to leverage all available resources, apply for grants and seek financial partners, continue ADA Recovery Program to maximize attendance, and explore other potential cost saving measures such as expanding BASE programs and school consolidations/reorganization.



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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2019-20)		8,108,402.37	Met
1st Subsequent Year (2020-21)		7,774,785.37	Met
2nd Subsequent Year (2021-22)		6,546,704.37	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)		7,310,501.36	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,417	9,073	8,938
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	126,317,367.09	118,400,556.00	119,216,211.00
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)	126,317,367.09	118,400,556.00	119,216,211.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,789,521.01	3,552,016.68	3,576,486.33
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>3,789,521.01</b>	<b>3,552,016.68</b>	<b>3,576,486.33</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,789,522.01	3,552,017.00	3,576,487.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,789,522.01	3,552,017.00	3,576,487.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,789,521.01</b>	<b>3,552,016.68</b>	<b>3,576,486.33</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

District is authorized to make temporary inter-fund transfers to meet its obligations, should the need arises, amongst Fund 01, 13, and 40.

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(23,829,250.00)	(24,488,764.00)	2.8%	659,514.00	Met
1st Subsequent Year (2020-21)	(23,822,294.00)	(24,232,820.00)	1.7%	410,526.00	Met
2nd Subsequent Year (2021-22)	(23,720,488.00)	(24,213,780.00)	2.1%	493,292.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	8,731,993.00	7,102,181.00	-18.7%	(1,629,812.00)	Not Met
1st Subsequent Year (2020-21)	3,862,768.00	1,429,231.00	-63.0%	(2,433,537.00)	Not Met
2nd Subsequent Year (2021-22)	4,114,582.00	3,884,902.00	-5.6%	(229,680.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	7,716.00	0.00	-100.0%	(7,716.00)	Met
1st Subsequent Year (2020-21)	7,716.00	0.00	-100.0%	(7,716.00)	Met
2nd Subsequent Year (2021-22)	7,716.00	0.00	-100.0%	(7,716.00)	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

N/A

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

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

Certain expenditures did not materialized as of 6/30/2019, and the favorable ending fund balances for 2018-19 carried over to fiscal year 2019-20. As a result, less contributions was needed from Special Reserve Fund in order to meet District's financial obligations for the current fiscal year and the subsequent two fiscal years.

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

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

N/A

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

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

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

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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)

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

## 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
19,777,329.00	23,355,630.00
	0.00
19,777,329.00	23,355,630.00

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

Actuarial	Actuarial
Jul 01, 2016	Jun 30, 2018

- e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

## 3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
- 
- Current Year (2019-20)
- 
- 1st Subsequent Year (2020-21)
- 
- 2nd Subsequent Year (2021-22)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
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)
- 
- 1st Subsequent Year (2020-21)
- 
- 2nd Subsequent Year (2021-22)

504,590.00	472,829.00
0.00	0.00
0.00	0.00

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

504,590.00	472,829.00
436,243.00	454,306.00
347,739.00	286,369.00

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

58	53
50	50
38	33

## 4. Comments:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up until age of 65, whichever comes first.



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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	243,087.00	243,087.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	2,014,982.00	2,138,446.00
	2,014,982.00	2,138,446.00
	2,014,982.00	2,138,446.00

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

	2,014,982.00	2,138,446.00
	2,014,982.00	2,138,446.00
	2,014,982.00	2,138,446.00

4. Comments:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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	516.0	510.9	459.6	454.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Nov 21, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 16, 2019

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

Yes

If Yes, date of budget revision board adoption:

Nov 21, 2019

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2020

5. Salary settlement:

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

790,815

799,347

805,910

% change in salary schedule from prior year

1.5%

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

535,760

7. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
790,815	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
8,350,187	8,350,187	8,350,187
Varies	Varies	Varies
1.0%	0.0%	0.0%

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

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

No		
----	--	--

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
750,626	849,167	829,448
1.4%	1.4%	1.4%

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

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

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

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

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



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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	319.2	340.0	329.9	327.9

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

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

204,513

7. Amount included for any tentative salary schedule increases

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

0

0

0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
2,290,481	2,290,481	2,290,481
Varies	Varies	Varies
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

--

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
302,235	215,422	338,337
1.5%	1.0%	1.6%

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

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

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

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

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


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

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

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

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

n/a

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	53.0	52.0	52.0	52.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

72,004

4. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
853,313	853,313	853,313
Varies	Varies	Varies
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
85,381	74,579	93,863
1.2%	1.0%	1.3%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
242,604	242,604	242,604
0.0%	0.0%	0.0%



**S9. Status of Other Funds**

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

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)

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

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