

Fresno Unified School District
Board Agenda Item

Board Meeting Date: December 11, 2019

AGENDA ITEM B-24

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Approve the 2019/20 First Interim Financial Report with a Positive Certification

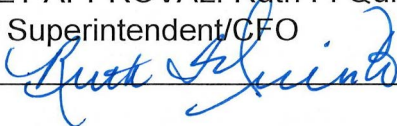
ITEM DESCRIPTION: California school districts are required to approve interim financial reports twice each fiscal year. Fresno Unified School District's 2019/20 First Interim Financial Report is presented for approval and reflects a positive certification of the district's financial condition. The report is based on the October 31, 2019 year-to-date revenue and expenditures as required by state law. The Superintendent recommends approval of the First Interim Financial Report for submission to the County Superintendent of Schools.

FINANCIAL SUMMARY: A positive certification reflects that the district's ~~has the projected reserve for 2019/20 at \$93.88 million exceeds the minimum~~ required reserve for economic uncertainties (2%). ~~Additionally, projections indicate and has~~ a positive cash balance for the current year and two subsequent years. In addition, the support material reflects a multi-year projected budget for the Unrestricted General Fund and utilizes the state assumptions developed by the California County Superintendents Educational Services Association.

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Executive Officer, Fiscal Services

DIVISION: Administrative Services
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CABINET APPROVAL: Ruth F. Quinto
Deputy Superintendent/CFO



SUPERINTENDENT APPROVAL:



	<u>Projected</u> <u>2019/20</u>	<u>Projected</u> <u>2020/21</u>	<u>Projected</u> <u>2021/22</u>
Ongoing Funds:			
Revenues	\$808.33	\$826.45	\$845.95
- Expenses, Sources/Uses	\$812.81	\$848.80	\$867.61
- Supplemental/Concentration	\$0.00	\$0.00	\$0.00
Expanded Programs			
Ongoing Net Change in Fund Balance	(\$4.48)	(\$22.35)	(\$21.66)
One-Time Funds:			
Revenues	\$4.32	\$0.00	\$0.00
-One-Time Expenses	\$28.51	\$5.50	\$0.00
One-Time Net Change in Fund Balance	(\$24.19)	(\$5.50)	\$0.00
Total Unrestricted General Fund:			
Beginning Balance	\$140.96	\$112.29	\$84.44
Ending Balance	\$112.29	\$84.44	\$62.78
Cash, Inventory, Prepaid Assets	\$1.71	\$1.71	\$1.71
Designated Funds	\$11.20	\$11.20	\$11.20
Reserve for One-Time Expenses and Carryover	\$ 5.50	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$93.88	\$72.53	\$49.87
Change in Reserve	(\$4.50)	(\$22.35)	(\$21.66)
Reserve level	8.88%	6.83%	4.71%

State Financial Reporting Requirements

The state requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15 and the Second Interim by March 15. At these times, school districts must certify their financial status for the current and two subsequent fiscal years. The certification status is classified as follows:

- Positive – will meet its reserve requirement and have a positive cash balance
- Qualified – may not meet its reserve requirement and/or may not have a positive cash balance
- Negative – will not meet its reserve requirement and will not have a positive cash balance

Fresno Unified School District has maintained a positive certification since 2006. However, a school district with a qualified or negative certification loses some of its financial autonomy; its collective bargaining agreements are subject to County Office scrutiny prior to board approval; and, it is prohibited from incurring specific non-voter-approved financial obligations. In addition, qualified or negatively certified school districts must complete a Third Interim Report by June 1.

Fresno County Superintendent of Schools (FCSS) First Interim Memo to School Districts

The FCSS provided guidance in October that outlined the assumptions school districts should follow while preparing their First Interim reports which includes:

- The FCSS *“continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%.”* The guidance includes many reasons to have more than the minimum requirement including:
 - ✓ *“State and federal economic forecasts and volatility”*
 - ✓ *“Ending balance impact of various district enrollment scenarios”*
 - ✓ *“Cash flow requirements and the relationship between budgeted reserves and actual cash on hand”*
 - ✓ *“Savings for future one-time planned expenditures”*
 - ✓ *“Long-term unfunded liabilities”*
 - ✓ *“Protection against unanticipated/unbudgeted expenditures”*
 - ✓ *“Credit ratings and long-term borrowing costs”*
 - ✓ *“Impact of new legislation that may potentially result in additional expenditures”*
 - ✓ *“Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees”*
- Future year funded cost-of-living adjustment (COLA) remained the same as was presented in the adopted budget at 3.00% for 2020/21 and 2.80% for 2021/22
- The CalSTRS employer contribution rates remained the same in 2020/21 at 18.40% and in 2021/22 at 18.10%
- The CalPERS employer contribution rate remained the same in 2020/21 at 22.70% and in 2021/22 at 24.60%
- Cash flow payments from the state utilize the normal appropriation schedule

Rationale for Positive Certification Status

Staff recommends a positive certification status.

For purposes of this memo and analysis, the assumptions utilized included the provisions outlined in the FCSS memo. Also included are local assumptions related to projected enrollment, changes in benefit rates, indirect rates, and changes in the district's contribution to the Health Fund. After consideration of these factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

Current and Future Year Factors

1. Local Control Funding Formula (LCFF) for 2019/20

As reported in Budget Revision No. 1, LCFF for 2019/20 includes an estimated increase of 100 ADA equating to \$1.3 million over the adopted budget and recognized in the First Interim.

2. Federal Revenues

As reported in the Board Communication dated July 26, 2019, Medi-Cal Administrative Activity (MAA) reimbursement was received for prior years totaling \$1.5 million and is recognized as one-time revenue in the First Interim.

3. Local Income

Included in the First Interim is an increase of \$1.1 million in Local Income as a result of three factors: increase in refunded contributions from CalSTRS of \$800,000; dual enrollment revenue for high school students enrolled in community college of \$100,000; and, refunds of \$200,000.

4. Program Savings

Included in the First Interim are savings of \$600,000 in salaries and benefits based on year-to-date expenditures compared to historic averages in the Unrestricted General Fund and in contributions to restricted programs. Staff will continue to monitor and will capture any savings as appropriate.

5. Supplies, Services and Capital Outlay

Included in the First Interim are savings in the area of supplies, services and capital outlay of approximately \$1.4 million primarily in the following areas:

- School site and department supplies \$1,000,000
- Utilities \$400,000

All other savings are based on year-to-date experience compared to historical averages.

6. Board of Education Approved One-time Expenditures

At the June 12, 2019 and October 16, 2019 Board of Education meetings, one-time expenditures and carryover one-time funds were approved. These items total approximately \$34.1 million.

The First Interim projects \$28.5 million will be expended in 2019/20 in the following main areas:

- One-Time Salary \$ 8.4 million
- Textbook Adoption \$ 5.7 million
- High School Swimming Pools \$ 3.8 million
- Design Science Facility \$ 3.4 million
- Restricted Routine Maintenance \$ 3.0 million
- Early Learning Restrooms \$ 0.7 million
- Donations \$ 0.7 million

○ Portable Classrooms	\$ 0.6 million
○ Fitness/Weight Rooms	\$ 0.5 million
○ iReady Assessment Tool	\$ 0.5 million
○ Social Emotional Tool (DESSA)	\$ 0.5 million
○ Special Education Professional Learning	\$ 0.3 million
○ Saturday Academy Site Allocations	\$ 0.3 million
○ Transportation Support	\$ 0.1 million

The remaining \$16.7 million will be included as assigned fund balance in 2019/20 as follows:

○ Future Textbook Adoption	\$11.2 million
○ Design Science Facility	\$ 2.5 million
○ Portable Classrooms	\$ 1.4 million
○ Fresno High CTE Facility	\$ 1.0 million
○ Extended Day Carryover	\$ 0.6 million

7. Indirect Cost Rate

The projected additional cost of \$600,000 in the indirect line item is also based on historic averages. For example, the district historically receives approximately 92% of the budgeted indirect cost rate due to grants not being completely spent by fiscal year end. The 2019/20 indirect cost rate is 3.91%.

8. Local Control Funding Formula (LCFF) for 2020/21 and 2021/22

The multi-year projections include LCFF funding at the levels mentioned earlier in the report, \$20.1 million in 2020/21, and \$19.4 million in 2021/22.

9. Collective Bargaining Agreements 2020/21 and 2021/22

The multi-year projections include the impacts of the three-year collective bargaining agreements as approved by the Board on June 27, 2019. The three main components impacting 2020/21 and 2021/22 are as follows: Ten additional designated school sites to be implemented in 2020/21; future salary increases are also included (with contingency language); and changes to additives (Masters, Doctorate, BA90).

10. CalSTRS and CalPERS for 2020/21 and 2021/22

The multi-year projections include funding employer costs for CalSTRS and CalPERS at the levels mentioned earlier in the report, an increase for the General Fund of \$8.0 million in 2020/21, and an additional \$800,000 in 2021/22.

11. Health Contribution for 2020/21 and 2021/22

In accordance with the current employee bargaining agreements, the district's contribution to the Health Fund increased by \$979 over 2018/19 to \$19,348 for 2019/20. In addition, for each active eligible employee, the district's contribution to the Health Fund is estimated to increase by \$547 in 2020/21, and an additional \$522 in 2021/22, equating to \$3.6 million and \$3.5 million, respectively.

12. Workers' Compensation for 2020/21 and 2021/22

The multi-year projection maintains the Workers' Compensation rate and the reserve level of 71% through 2021/22.

13. Indirect Rate for 2020/21 and 2021/22

The 2018/19 Unaudited Actual Financial Report projected the 2020/21 indirect rate at 4.02%. The multi-year projection assumes this rate through 2021/22.

14. Contributions for 2020/21 and 2021/22

Contributions for Special Education and Routine Restricted Maintenance are projected to increase in the multi-year by a total of \$4.2 million for 2020/21, and \$4.1 million for 2021/22.

15. Other Post-Employment Benefits (OPEB)

The multi-year projection includes a \$1.5 million contribution from the Unrestricted General Fund for all years. Additionally, \$2.0 million is contributed from the Health Fund for a total of \$3.5 million annually. The OPEB reserve is estimated at \$54.4 million as of June 30, 2020.

Conclusion

A summary of all budgets are reflected in the attached state report. Staff recommends the Board approve the 2019/20 First Interim Financial Report with a positive certification as presented.

Attachment: State 2019/20 First Interim Financial Report

**Fresno Unified School District
2019/20 First Interim**

Fund Name	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Other Financing Sources	Actual Ending Fund Balance
General Fund Unrestricted	\$ 140,958,275	\$ 812,622,747	\$ 730,791,270	\$ (110,500,228)	\$ 112,289,524
General Fund Restricted	\$ 15,292,834	\$ 194,716,027	\$ 317,484,274	\$ 108,748,034	\$ 1,272,621
Total General Fund	\$ 156,251,109	\$ 1,007,338,774	\$ 1,048,275,544	\$ (1,752,194)	\$ 113,562,145

Adult Education Fund	\$ 766,944	\$ 7,746,175	\$ 7,912,701	\$ -	\$ 600,418
Child Development Fund	\$ -	\$ 18,025,610	\$ 18,025,610	\$ -	\$ -
Cafeteria Fund	\$ 19,814,359	\$ 54,205,316	\$ 52,068,738	\$ -	\$ 21,950,937
Deferred Maintenance Fund	\$ -	\$ -	\$ 7,511,096	\$ 7,511,096	\$ -

Adult Education Building Fund	\$ 2,224,854	\$ 45,000	\$ 350,000	\$ -	\$ 1,919,854
Measure Q Series F Building Fund	\$ 2,847,982	\$ 160,000	\$ 30,000	\$ (2,977,982)	\$ -
Measure X Series A Building Fund	\$ 9,025,073	\$ 160,000	\$ 30,000	\$ (9,155,073)	\$ -
Measure X Series B Building Fund	\$ -	\$ 100,000	\$ 358,750	\$ 30,258,750	\$ 30,000,000
Total Building Funds	\$ 14,097,909	\$ 465,000	\$ 768,750	\$ 18,125,695	\$ 31,919,854

Developer Fee Fund	\$ 2,462,227	\$ 1,490,000	\$ 1,923,307	\$ (28,920)	\$ 2,000,000
County School Facility Fund	\$ 56,675,261	\$ 1,186,277	\$ 70,506,579	\$ 49,721,959	\$ 37,076,918
Special Reserve for Capital Outlay	\$ 4,216,895	\$ 170,000	\$ 3,386,895	\$ -	\$ 1,000,000
Total Bond Int and Redemption	\$ 164,791,547	\$ 59,770,826	\$ 54,418,908	\$ 5,045,916	\$ 175,189,381

Health Fund	\$ 27,023,129	\$ 179,902,624	\$ 166,927,842	\$ (1,718,886)	\$ 38,279,025
Liability Fund	\$ 1,316,070	\$ 5,685,977	\$ 5,622,210	\$ -	\$ 1,379,837
Workers' Compensation Fund	\$ (8,314,655)	\$ 7,280,161	\$ 8,128,844	\$ -	\$ (9,163,338)
Defined Benefits Fund	\$ 10,874,429	\$ 1,467,749	\$ 1,000,000	\$ -	\$ 11,342,178
Total Internal Service Funds	\$ 30,898,973	\$ 194,336,511	\$ 181,678,896	\$ (1,718,886)	\$ 41,837,702
Post Retirement Fund	\$ 48,711,652	\$ 2,278,299	\$ 45,000	\$ 3,500,000	\$ 54,444,951
TOTALS	\$ 498,686,876	\$ 1,347,012,788	\$ 1,446,522,025	\$ -	\$ 479,582,306

Charter Schools	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Estimated Ending Fund Balance	P2 ADA
Aspen Meadow	\$ 152,092	\$ 3,130,507	\$ 3,125,329	\$ 157,269	224
Aspen Valley Preparatory Academy	\$ 1,468,974	\$ 5,089,752	\$ 5,086,767	\$ 1,471,959	400
Carter G Woodson Public Charter	\$ 1,265,767	\$ 5,363,543	\$ 5,128,687	\$ 1,500,623	370
Morris E Dailey Charter	\$ 3,443,976	\$ 3,880,443	\$ 3,804,772	\$ 3,519,647	390
School of Unlimited Learning	\$ 744,905	\$ 2,556,098	\$ 2,556,098	\$ 744,905	165
Sierra Charter	\$ 2,818,958	\$ 5,458,233	\$ 5,181,229	\$ 3,095,962	415
University High	\$ 3,070,739	\$ 5,248,623	\$ 5,262,705	\$ 3,056,657	476

G = General Ledger Data; S = Supplemental Data

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

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 62166 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)
A. REVENUES								
1) LCFF Sources		8010-8099	778,979,477.00	780,330,472.00	143,826,464.12	780,330,472.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	1,520,619.20	1,520,620.00	1,520,620.00	New
3) Other State Revenue		8300-8599	14,559,815.00	19,022,216.00	446,074.39	19,022,216.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,603,798.00	10,632,191.00	3,378,994.98	11,749,439.00	1,117,248.00	10.5%
5) TOTAL, REVENUES			804,143,090.00	809,984,879.00	149,172,152.69	812,622,747.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	334,957,300.00	342,057,556.00	111,539,304.16	341,277,382.00	780,174.00	0.2%
2) Classified Salaries		2000-2999	87,136,029.00	88,220,374.00	29,277,267.14	89,652,325.00	(1,431,951.00)	-1.6%
3) Employee Benefits		3000-3999	188,713,166.00	190,405,048.00	46,137,325.19	189,188,370.00	1,216,678.00	0.6%
4) Books and Supplies		4000-4999	41,353,539.00	40,140,662.00	9,816,609.02	39,917,552.00	223,110.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	73,127,495.00	74,099,864.00	18,845,857.83	72,517,290.00	1,582,574.00	2.1%
6) Capital Outlay		6000-6999	11,470,039.00	13,676,183.00	2,227,066.03	8,761,412.00	4,914,771.00	35.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,714,803.00	1,714,803.00	(129,369.56)	1,714,803.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,678,649.00)	(12,867,947.00)	0.00	(12,237,864.00)	(630,083.00)	4.9%
9) TOTAL, EXPENDITURES			725,793,722.00	737,446,543.00	217,714,059.81	730,791,270.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,349,368.00	72,538,336.00	(68,541,907.12)	81,831,477.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	28,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
b) Transfers Out		7600-7629	1,781,114.00	1,781,114.00	375,000.00	1,781,114.00	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	(108,131,397.00)	(108,958,626.00)	0.00	(108,748,034.00)	210,592.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(109,883,591.00)	(110,710,820.00)	(375,000.00)	(110,500,228.00)		

2019-20 First Interim
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Revenues, Expenditures, and Changes in Fund Balance

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Form 011

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,534,223.00)	(38,172,484.00)	(68,916,907.12)	(28,668,751.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	130,655,174.85	140,958,275.35		140,958,275.35	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)			130,655,174.85	140,958,275.35		140,958,275.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,655,174.85	140,958,275.35		140,958,275.35		
2) Ending Balance, June 30 (E + F1e)			99,120,951.85	102,785,791.35		112,289,524.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	84,214.56	78,365.82		78,365.82		
Stores		9712	1,613,205.23	996,740.58		996,740.58		
Prepaid Items		9713	374,792.47	636,102.42		636,102.42		
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	14,815,737.00	11,200,000.00		16,700,000.00		
Textbook Adoption	0000	9780	8,815,737.00					
New CTE School	0000	9780	6,000,000.00					
Textbook Adoption	0000	9780		11,200,000.00				
Textbook Adoptions	0000	9780				11,200,000.00		
Design Science Facility Project	0000	9780				2,500,000.00		
Portable Classroom Support	0000	9780				1,400,000.00		
Fresno High CTE Facility Project	0000	9780				1,000,000.00		
Extended Day Carryover	0000	9780				600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	82,233,002.59	89,874,582.53		93,878,315.53		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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Form 011

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LCFF SOURCES								
Principal Apportionment		8011	610,581,724.00	611,932,719.00	115,041,569.39	611,932,719.00	0.00	0.0%
State Aid - Current Year		8012	101,716,173.00	101,716,173.00	27,943,386.00	101,716,173.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years								
Tax Relief Subventions		8021	560,293.00	560,293.00	0.00	560,293.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	369,067.00	369,067.00	0.00	369,067.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	58,710,153.00	58,710,153.00	0.00	58,710,153.00	0.00	0.0%
Secured Roll Taxes		8042	2,802,824.00	2,802,824.00	0.00	2,802,824.00	0.00	0.0%
Unsecured Roll Taxes		8043	226,141.00	226,141.00	36,392.06	226,141.00	0.00	0.0%
Prior Years' Taxes		8044	1,554,435.00	1,554,435.00	736,381.63	1,554,435.00	0.00	0.0%
Supplemental Taxes								
Education Revenue Augmentation Fund (ERAF)		8045	(2,800,136.00)	(2,800,136.00)	0.00	(2,800,136.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,376,225.00	7,376,225.00	0.00	7,376,225.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			781,096,899.00	782,447,894.00	143,757,729.08	782,447,894.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,117,422.00)	(2,117,422.00)	68,735.04	(2,117,422.00)	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			778,979,477.00	780,330,472.00	143,826,464.12	780,330,472.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 62166 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)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	3500-3599	8290						
Career and Technical Education	All Other	8290	0.00	0.00	1,520,619.20	1,520,620.00	1,520,620.00	New
All Other Federal Revenue			0.00	0.00	1,520,619.20	1,520,620.00	1,520,620.00	New
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	4,287,060.00	0.00	4,287,060.00	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	2,658,984.00	2,658,984.00	0.00	2,658,984.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,472,303.00	10,610,785.00	135,678.50	10,610,785.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,428,528.00	1,465,387.00	310,395.89	1,465,387.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,559,815.00	19,022,216.00	446,074.39	19,022,216.00	0.00	0.0%

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 62166 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	42,527.00	42,527.00	37,380.85	66,734.00	24,207.00	56.9%
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	384,768.00	384,768.00	199,865.49	600,000.00	215,232.00	55.9%
Interest		8660	2,650,000.00	2,650,000.00	108,837.86	2,650,000.00	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	875,476.00	875,476.00	218,882.43	967,002.00	91,526.00	10.5%
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	6,651,027.00	6,679,420.00	2,814,028.35	7,465,703.00	786,283.00	11.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,603,798.00	10,632,191.00	3,378,994.98	11,749,439.00	1,117,248.00	10.5%
TOTAL, REVENUES			804,143,090.00	809,984,879.00	149,172,152.69	812,622,747.00	2,637,868.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	272,234,150.00	277,155,617.00	89,981,516.73	276,701,823.00	453,794.00	0.2%
Certificated Pupil Support Salaries		1200	19,980,669.00	20,108,208.00	6,790,028.94	20,046,936.00	61,272.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	39,401,498.00	41,366,820.00	13,649,251.65	41,175,010.00	191,810.00	0.5%
Other Certificated Salaries		1900	3,340,983.00	3,426,911.00	1,118,506.84	3,353,613.00	73,298.00	2.1%
TOTAL, CERTIFICATED SALARIES			334,957,300.00	342,057,556.00	111,539,304.16	341,277,382.00	780,174.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,190,609.00	5,872,462.00	1,628,787.25	6,972,409.00	(1,099,947.00)	-18.7%
Classified Support Salaries		2200	42,326,289.00	43,125,973.00	14,296,605.87	42,852,308.00	273,665.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	10,632,995.00	10,707,329.00	3,663,359.37	10,607,172.00	100,157.00	0.9%
Clerical, Technical and Office Salaries		2400	25,988,913.00	26,468,835.00	8,812,190.31	26,947,329.00	(478,494.00)	-1.8%
Other Classified Salaries		2900	1,997,223.00	2,045,775.00	876,324.34	2,273,107.00	(227,332.00)	-11.1%
TOTAL, CLASSIFIED SALARIES			87,136,029.00	88,220,374.00	29,277,267.14	89,652,325.00	(1,431,951.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,163,953.00	57,061,972.00	16,858,397.33	56,595,496.00	466,476.00	0.8%
PERS		3201-3202	16,532,467.00	15,872,858.00	4,755,409.99	15,511,840.00	361,018.00	2.3%
OASDI/Medicare/Alternative		3301-3302	11,246,127.00	11,399,885.00	3,214,132.36	11,356,435.00	43,450.00	0.4%
Health and Welfare Benefits		3401-3402	70,295,914.00	70,435,396.00	13,845,470.55	70,177,425.00	257,971.00	0.4%
Unemployment Insurance		3501-3502	210,698.00	209,108.00	56,041.26	211,893.00	(2,785.00)	-1.3%
Workers' Compensation		3601-3602	4,815,851.00	4,910,356.00	1,336,994.06	4,948,816.00	(38,460.00)	-0.8%
OPEB, Allocated		3701-3702	30,083,226.00	30,161,063.00	5,933,901.82	30,046,567.00	114,496.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	364,930.00	354,410.00	136,977.82	339,898.00	14,512.00	4.1%
TOTAL, EMPLOYEE BENEFITS			188,713,166.00	190,405,048.00	46,137,325.19	189,188,370.00	1,216,678.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,106,528.00	5,493,623.00	0.00	5,480,690.00	12,933.00	0.2%
Books and Other Reference Materials		4200	656,497.00	1,239,577.00	314,710.02	1,088,729.00	150,848.00	12.2%
Materials and Supplies		4300	21,835,879.00	20,407,636.00	4,340,582.76	20,299,527.00	108,109.00	0.5%
Noncapitalized Equipment		4400	12,749,635.00	12,994,826.00	5,161,316.24	13,043,606.00	(48,780.00)	-0.4%
Food		4700	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,353,539.00	40,140,662.00	9,816,609.02	39,917,552.00	223,110.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	18,872,681.00	22,909,963.00	575,235.34	22,873,385.00	36,578.00	0.2%
Travel and Conferences		5200	2,326,667.00	2,432,585.00	979,970.18	2,196,160.00	236,425.00	9.7%
Dues and Memberships		5300	141,897.00	142,227.00	114,878.40	138,255.00	3,972.00	2.8%
Insurance		5400-5450	3,914,584.00	3,993,624.00	1,080,625.21	3,974,501.00	19,123.00	0.5%
Operations and Housekeeping Services		5500	24,083,060.00	24,083,060.00	6,804,398.59	23,689,511.00	393,549.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,684,915.00	5,882,169.00	2,544,561.88	5,574,966.00	307,203.00	5.2%
Transfers of Direct Costs		5710	(2,215,361.00)	(2,282,080.00)	29,931.88	(2,387,055.00)	104,975.00	-4.6%
Transfers of Direct Costs - Interfund		5750	(1,723.00)	16,384.00	42,992.45	(141,898.00)	158,282.00	966.1%
Professional/Consulting Services and Operating Expenditures		5800	18,127,177.00	14,717,324.00	5,321,745.17	14,442,019.00	275,305.00	1.9%
Communications		5900	2,193,598.00	2,204,608.00	1,351,518.73	2,157,446.00	47,162.00	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,127,495.00	74,099,864.00	18,845,857.83	72,517,290.00	1,582,574.00	2.1%

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 62166 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)
CAPITAL OUTLAY								
Land		6100	7,000.00	15,300.00	897.00	1,300.00	14,000.00	91.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,093,705.00	12,978,249.00	2,159,829.79	8,117,955.00	4,860,294.00	37.4%
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	131,159.00	444,459.00	64,901.24	421,242.00	23,217.00	5.2%
Equipment Replacement		6500	238,175.00	238,175.00	1,438.00	220,915.00	17,260.00	7.2%
TOTAL, CAPITAL OUTLAY			11,470,039.00	13,676,183.00	2,227,066.03	8,761,412.00	4,914,771.00	35.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	51,067.00	51,067.00	0.00	51,067.00	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	663,249.00	663,249.00	(420,256.00)	663,249.00	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	1,000,487.00	1,000,487.00	290,886.44	1,000,487.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,714,803.00	1,714,803.00	(129,369.56)	1,714,803.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(9,717,513.00)	(9,898,672.00)	0.00	(9,403,079.00)	(495,593.00)	5.0%
Transfers of Indirect Costs - Interfund		7350	(2,961,136.00)	(2,969,275.00)	0.00	(2,834,785.00)	(134,490.00)	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,678,649.00)	(12,867,947.00)	0.00	(12,237,864.00)	(630,083.00)	4.9%
TOTAL, EXPENDITURES			725,793,722.00	737,446,543.00	217,714,059.81	730,791,270.00	6,655,273.00	0.9%

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 62166 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,781,114.00	1,781,114.00	375,000.00	1,781,114.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,781,114.00	1,781,114.00	375,000.00	1,781,114.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(108,131,397.00)	(108,958,626.00)	0.00	(108,748,034.00)	210,592.00	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(108,131,397.00)	(108,958,626.00)	0.00	(108,748,034.00)	210,592.00	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(109,883,591.00)	(110,710,820.00)	(375,000.00)	(110,500,228.00)	210,592.00	-0.2%

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

10 62166 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	107,785,729.00	110,390,941.00	(12,051,361.06)	96,801,069.00	(13,589,872.00)	-12.3%
3) Other State Revenue		8300-8599	87,157,814.00	94,555,095.00	14,735,952.26	93,390,094.00	(1,165,001.00)	-1.2%
4) Other Local Revenue		8600-8799	5,293,237.00	6,322,463.00	3,261,506.09	4,524,864.00	(1,797,599.00)	-28.4%
5) TOTAL, REVENUES			200,236,780.00	211,268,499.00	5,946,097.29	194,716,027.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	88,784,924.00	90,800,964.00	30,198,190.70	90,159,950.00	641,014.00	0.7%
2) Classified Salaries		2000-2999	49,457,493.00	50,557,095.00	15,801,433.76	51,629,064.00	(1,071,969.00)	-2.1%
3) Employee Benefits		3000-3999	103,746,595.00	104,039,957.00	17,028,215.43	102,496,827.00	1,543,130.00	1.5%
4) Books and Supplies		4000-4999	28,686,919.00	32,255,245.00	4,210,331.37	20,835,987.00	11,419,258.00	35.4%
5) Services and Other Operating Expenditures		5000-5999	27,489,090.00	31,046,231.00	5,034,845.29	26,976,080.00	4,070,151.00	13.1%
6) Capital Outlay		6000-6999	5,266,940.00	14,887,794.00	6,998,638.04	14,229,754.00	658,040.00	4.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,034,000.00	2,034,000.00	307,153.17	1,749,771.00	284,229.00	14.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,717,513.00	9,898,672.00	0.00	9,406,841.00	491,831.00	5.0%
9) TOTAL, EXPENDITURES			315,183,474.00	335,519,958.00	79,578,807.76	317,484,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,946,694.00)	(124,251,459.00)	(73,632,710.47)	(122,768,247.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	(3,564,689.00)	-32.2%
b) Transfers Out		7600-7629	3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	3,564,689.00	32.2%
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	108,131,397.00	108,958,626.00	0.00	108,748,034.00	(210,592.00)	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			108,131,397.00	108,958,626.00	0.00	108,748,034.00		

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

10 62166 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,815,297.00)	(15,292,833.00)	(73,632,710.47)	(14,020,213.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,817,298.13	15,292,833.94		15,292,833.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,817,298.13	15,292,833.94		15,292,833.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,817,298.13	15,292,833.94		15,292,833.94		
2) Ending Balance, June 30 (E + F1e)			2,001.13	0.94		1,272,620.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,001.13	0.94		1,272,620.94		
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		

2019-20 First Interim
General Fund
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LCFF SOURCES								
Principal Apportionment		8011	0.00	0.00	0.00	0.00		
State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00		
State Aid - Prior Years								
Tax Relief Subventions		8021	0.00	0.00	0.00	0.00		
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00		
Timber Yield Tax		8029	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	0.00	0.00	0.00	0.00		
Secured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00		
Supplemental Taxes								
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF	0000	8091						
Transfers - Current Year								
All Other LCFF	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers - Current Year								
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			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,504,585.00	14,514,677.00	(14,494,493.19)	14,514,677.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,264,916.00	1,321,889.00	(735,131.49)	1,321,888.00	(1.00)	0.0%
Child Nutrition Programs		8220	1,982,550.00	1,982,550.00	3,217.95	1,982,550.00	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	749,488.00	749,488.00	0.37	760,052.00	10,564.00	1.4%
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	67,095,326.00	69,772,590.00	79,991.30	59,310,840.00	(10,461,750.00)	-15.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,306,231.00	6,920,415.00	2,702,431.96	5,207,648.00	(1,712,767.00)	-24.7%

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

10 62166 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)
Title III, Part A, Immigrant Student Program	4201	8290	97,614.00	107,849.00	(62,306.23)	107,221.00	(628.00)	-0.6%
Title III, Part A, English Learner Program	4203	8290	1,663,633.00	1,746,241.00	335,553.64	1,661,265.00	(84,976.00)	-4.9%
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	7,540,909.00	7,385,416.00	(1,034,756.97)	6,753,048.00	(632,368.00)	-8.6%
Other NCLB / Every Student Succeeds Act		8290				997,393.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,115,232.00	997,393.00	(406,335.64)			
All Other Federal Revenue	All Other	8290	4,465,245.00	4,892,433.00	1,560,467.24	4,184,487.00	(707,946.00)	-14.5%
TOTAL, FEDERAL REVENUE			107,785,729.00	110,390,941.00	(12,051,361.06)	96,801,069.00	(13,589,872.00)	-12.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	38,850,139.00	42,192,785.00	7,194,992.00	42,192,785.00	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	1,201,418.00	1,201,418.00	235,711.00	1,201,418.00	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	3,675,709.00	3,745,062.00	307,830.84	3,745,062.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,125,672.00	4,591,526.00	32,677.49	4,552,921.00	(38,605.00)	-0.8%
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	2,395,615.00	3,138,712.00	3,120,601.07	3,138,712.00	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	(906,275.00)	(906,275.00)	New
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	36,909,261.00	39,685,592.00	3,844,139.86	39,465,471.00	(220,121.00)	-0.6%
TOTAL, OTHER STATE REVENUE			87,157,814.00	94,555,095.00	14,735,952.26	93,390,094.00	(1,165,001.00)	-1.2%

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

10 62166 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,368,723.00	1,678,803.00	1,678,802.61	378,391.00	(1,300,412.00)	-77.5%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	8,995.69	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,924,514.00	4,643,660.00	1,573,707.79	4,146,473.00	(497,187.00)	-10.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,293,237.00	6,322,463.00	3,261,506.09	4,524,864.00	(1,797,599.00)	-28.4%
TOTAL, REVENUES			200,236,780.00	211,268,499.00	5,946,097.29	194,716,027.00	(16,552,472.00)	-7.8%

2019-20 First Interim
General Fund
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10 62166 0000000
Form 011

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,081,125.00	61,460,323.00	20,256,108.75	60,521,281.00	939,042.00	1.5%
Certificated Pupil Support Salaries		1200	11,581,536.00	11,849,790.00	4,044,315.03	11,865,247.00	(15,457.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,320,703.00	6,537,301.00	2,118,347.26	6,502,470.00	34,831.00	0.5%
Other Certificated Salaries		1900	10,801,560.00	10,953,550.00	3,779,419.66	11,270,952.00	(317,402.00)	-2.9%
TOTAL, CERTIFICATED SALARIES			88,784,924.00	90,800,964.00	30,198,190.70	90,159,950.00	641,014.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,066,290.00	25,839,795.00	7,628,794.70	26,363,524.00	(523,729.00)	-2.0%
Classified Support Salaries		2200	18,165,311.00	18,151,639.00	5,910,979.19	18,466,527.00	(314,888.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	2,579,269.00	2,435,698.00	942,260.65	2,647,994.00	(212,296.00)	-8.7%
Clerical, Technical and Office Salaries		2400	2,901,498.00	3,007,733.00	1,088,765.68	3,197,545.00	(189,812.00)	-6.3%
Other Classified Salaries		2900	745,125.00	1,122,230.00	230,633.54	953,474.00	168,756.00	15.0%
TOTAL, CLASSIFIED SALARIES			49,457,493.00	50,557,095.00	15,801,433.76	51,629,064.00	(1,071,969.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,690,293.00	46,093,506.00	4,565,270.66	45,680,255.00	413,251.00	0.9%
PERS		3201-3202	9,258,787.00	9,286,797.00	2,560,572.96	8,965,679.00	321,118.00	3.5%
OASDI/Medicare/Alternative		3301-3302	4,886,220.00	4,945,706.00	1,393,835.25	4,886,688.00	59,018.00	1.2%
Health and Welfare Benefits		3401-3402	29,467,016.00	29,298,606.00	5,581,605.75	28,722,406.00	576,200.00	2.0%
Unemployment Insurance		3501-3502	69,220.00	69,523.00	19,027.14	69,158.00	365.00	0.5%
Workers' Compensation		3601-3602	1,483,714.00	1,522,076.00	453,423.64	1,603,426.00	(81,350.00)	-5.3%
OPEB, Allocated		3701-3702	12,627,383.00	12,555,803.00	2,392,151.50	12,309,475.00	246,328.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	263,962.00	267,940.00	62,328.53	259,740.00	8,200.00	3.1%
TOTAL, EMPLOYEE BENEFITS			103,746,595.00	104,039,957.00	17,028,215.43	102,496,827.00	1,543,130.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,583,103.00	3,096,008.00	490,326.94	3,428,091.00	(332,083.00)	-10.7%
Books and Other Reference Materials		4200	8,576,920.00	2,664,448.00	999,409.90	2,028,053.00	636,395.00	23.9%
Materials and Supplies		4300	15,004,768.00	23,555,581.00	2,164,691.48	12,416,378.00	11,139,203.00	47.3%
Noncapitalized Equipment		4400	614,177.00	1,031,257.00	457,710.14	1,055,516.00	(24,259.00)	-2.4%
Food		4700	1,907,951.00	1,907,951.00	98,192.91	1,907,949.00	2.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,686,919.00	32,255,245.00	4,210,331.37	20,835,987.00	11,419,258.00	35.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,391,446.00	14,405,564.00	2,324,190.48	12,725,084.00	1,680,480.00	11.7%
Travel and Conferences		5200	1,596,725.00	1,693,715.00	735,642.82	1,502,064.00	191,651.00	11.3%
Dues and Memberships		5300	0.00	1,535.00	4,626.54	5,479.00	(3,944.00)	-256.9%
Insurance		5400-5450	1,285,406.00	1,315,207.00	366,294.89	1,297,063.00	18,144.00	1.4%
Operations and Housekeeping Services		5500	65,184.00	63,184.00	0.00	4,000.00	59,184.00	93.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,529,196.00	4,003,308.00	492,219.88	2,559,847.00	1,443,461.00	36.1%
Transfers of Direct Costs		5710	2,215,361.00	2,282,080.00	(29,931.88)	2,387,055.00	(104,975.00)	-4.6%
Transfers of Direct Costs - Interfund		5750	(2,368,274.00)	(2,338,788.00)	(729,629.72)	(2,012,841.00)	(325,947.00)	13.9%
Professional/Consulting Services and Operating Expenditures		5800	8,749,184.00	9,595,664.00	1,839,093.19	8,470,631.00	1,125,033.00	11.7%
Communications		5900	24,862.00	24,762.00	32,339.09	37,698.00	(12,936.00)	-52.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,489,090.00	31,046,231.00	5,034,845.29	26,976,080.00	4,070,151.00	13.1%

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

10 62166 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)
CAPITAL OUTLAY								
Land		6100	0.00	6,701.00	2,835.00	18,495.00	(11,794.00)	-176.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,019,611.00	7,052,857.00	2,787,732.32	6,150,543.00	902,314.00	12.8%
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	833,660.00	6,498,578.00	4,190,244.24	6,863,317.00	(364,739.00)	-5.6%
Equipment Replacement		6500	413,669.00	1,329,658.00	17,826.48	1,197,399.00	132,259.00	9.9%
TOTAL, CAPITAL OUTLAY			5,266,940.00	14,887,794.00	6,998,638.04	14,229,754.00	658,040.00	4.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,034,000.00	2,034,000.00	307,153.17	1,749,771.00	284,229.00	14.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,034,000.00	2,034,000.00	307,153.17	1,749,771.00	284,229.00	14.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	9,717,513.00	9,898,672.00	0.00	9,403,079.00	495,593.00	5.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	3,762.00	(3,762.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,717,513.00	9,898,672.00	0.00	9,406,841.00	491,831.00	5.0%
TOTAL, EXPENDITURES			315,183,474.00	335,519,958.00	79,578,807.76	317,484,274.00	18,035,684.00	5.4%

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

10 62166 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	(3,564,689.00)	-32.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	(3,564,689.00)	-32.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	3,564,689.00	32.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	3,564,689.00	32.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	108,131,397.00	108,958,626.00	0.00	108,748,034.00	(210,592.00)	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			108,131,397.00	108,958,626.00	0.00	108,748,034.00	(210,592.00)	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			108,131,397.00	108,958,626.00	0.00	108,748,034.00	210,592.00	-0.2%

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

10 62166 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)
A. REVENUES								
1) LCFF Sources		8010-8099	778,979,477.00	780,330,472.00	143,826,464.12	780,330,472.00	0.00	0.0%
2) Federal Revenue		8100-8299	107,785,729.00	110,390,941.00	(10,530,741.86)	98,321,689.00	(12,069,252.00)	-10.9%
3) Other State Revenue		8300-8599	101,717,629.00	113,577,311.00	15,182,026.65	112,412,310.00	(1,165,001.00)	-1.0%
4) Other Local Revenue		8600-8799	15,897,035.00	16,954,654.00	6,640,501.07	16,274,303.00	(680,351.00)	-4.0%
5) TOTAL, REVENUES			1,004,379,870.00	1,021,253,378.00	155,118,249.98	1,007,338,774.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	423,742,224.00	432,858,520.00	141,737,494.86	431,437,332.00	1,421,188.00	0.3%
2) Classified Salaries		2000-2999	136,593,522.00	138,777,469.00	45,078,700.90	141,281,389.00	(2,503,920.00)	-1.8%
3) Employee Benefits		3000-3999	292,459,761.00	294,445,005.00	63,165,540.62	291,685,197.00	2,759,808.00	0.9%
4) Books and Supplies		4000-4999	70,040,458.00	72,395,907.00	14,026,940.39	60,753,539.00	11,642,368.00	16.1%
5) Services and Other Operating Expenditures		5000-5999	100,616,585.00	105,146,095.00	23,880,703.12	99,493,370.00	5,652,725.00	5.4%
6) Capital Outlay		6000-6999	16,736,979.00	28,563,977.00	9,225,704.07	22,991,166.00	5,572,811.00	19.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,748,803.00	3,748,803.00	177,783.61	3,464,574.00	284,229.00	7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,961,136.00)	(2,969,275.00)	0.00	(2,831,023.00)	(138,252.00)	4.7%
9) TOTAL, EXPENDITURES			1,040,977,196.00	1,072,966,501.00	297,292,867.57	1,048,275,544.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,597,326.00)	(51,713,123.00)	(142,174,617.59)	(40,936,770.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,385,329.00	11,104,705.00	3,597,982.49	7,540,016.00	(3,564,689.00)	-32.1%
b) Transfers Out		7600-7629	5,137,523.00	12,856,899.00	3,972,982.49	9,292,210.00	3,564,689.00	27.7%
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			(1,752,194.00)	(1,752,194.00)	(375,000.00)	(1,752,194.00)		

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

10 62166 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,349,520.00)	(53,465,317.00)	(142,549,617.59)	(42,688,964.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						156,251,109.29	0.00	0.0%
a) As of July 1 - Unaudited		9791	137,472,472.98	156,251,109.29				
						0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00				
			137,472,472.98	156,251,109.29		156,251,109.29		
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00	0.00	0.0%
d) Other Restatements		9795						
			137,472,472.98	156,251,109.29		156,251,109.29		
e) Adjusted Beginning Balance (F1c + F1d)								
			99,122,952.98	102,785,792.29		113,562,145.29		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable						78,365.82		
Revolving Cash		9711	84,214.56	78,365.82				
						996,740.58		
Stores		9712	1,613,205.23	996,740.58				
						636,102.42		
Prepaid Items		9713	374,792.47	636,102.42				
						0.00		
All Others		9719	0.00	0.00				
						1,272,620.94		
b) Restricted		9740	2,001.13	0.94				
						0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00				
						0.00		
Other Commitments		9760	0.00	0.00				
d) Assigned								
Other Assignments		9780	14,815,737.00	11,200,000.00		16,700,000.00		
Textbook Adoption	0000	9780	8,815,737.00					
New CTE School	0000	9780	6,000,000.00					
Textbook Adoption	0000	9780		11,200,000.00				
Textbook Adoptions	0000	9780				11,200,000.00		
Design Science Facility Project	0000	9780				2,500,000.00		
Portable Classroom Support	0000	9780				1,400,000.00		
Fresno High CTE Facility Project	0000	9780				1,000,000.00		
Extended Day Carryover	0000	9780				600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	82,233,002.59	89,874,582.53		93,878,315.53		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance10 62166 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)
LCFF SOURCES								
Principal Apportionment		8011	610,581,724.00	611,932,719.00	115,041,569.39	611,932,719.00	0.00	0.0%
State Aid - Current Year		8012	101,716,173.00	101,716,173.00	27,943,386.00	101,716,173.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years								
Tax Relief Subventions		8021	560,293.00	560,293.00	0.00	560,293.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	369,067.00	369,067.00	0.00	369,067.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	58,710,153.00	58,710,153.00	0.00	58,710,153.00	0.00	0.0%
Secured Roll Taxes		8042	2,802,824.00	2,802,824.00	0.00	2,802,824.00	0.00	0.0%
Unsecured Roll Taxes		8043	226,141.00	226,141.00	36,392.06	226,141.00	0.00	0.0%
Prior Years' Taxes		8044	1,554,435.00	1,554,435.00	736,381.63	1,554,435.00	0.00	0.0%
Supplemental Taxes								
Education Revenue Augmentation Fund (ERAF)		8045	(2,800,136.00)	(2,800,136.00)	0.00	(2,800,136.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,376,225.00	7,376,225.00	0.00	7,376,225.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			781,096,899.00	782,447,894.00	143,757,729.08	782,447,894.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,117,422.00)	(2,117,422.00)	68,735.04	(2,117,422.00)	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			778,979,477.00	780,330,472.00	143,826,464.12	780,330,472.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,504,585.00	14,514,677.00	(14,494,493.19)	14,514,677.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,264,916.00	1,321,889.00	(735,131.49)	1,321,888.00	(1.00)	0.0%
Child Nutrition Programs		8220	1,982,550.00	1,982,550.00	3,217.95	1,982,550.00	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	749,488.00	749,488.00	0.37	760,052.00	10,564.00	1.4%
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	67,095,326.00	69,772,590.00	79,991.30	59,310,840.00	(10,461,750.00)	-15.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,306,231.00	6,920,415.00	2,702,431.96	5,207,648.00	(1,712,767.00)	-24.7%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance10 62166 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)
Title III, Part A, Immigrant Student Program	4201	8290	97,614.00	107,849.00	(62,306.23)	107,221.00	(628.00)	-0.6%
Title III, Part A, English Learner Program	4203	8290	1,663,633.00	1,746,241.00	335,553.64	1,661,265.00	(84,976.00)	-4.9%
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	7,540,909.00	7,385,416.00	(1,034,756.97)	6,753,048.00	(632,368.00)	-8.6%
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290	1,115,232.00	997,393.00	(406,335.64)	997,393.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,465,245.00	4,892,433.00	3,081,086.44	5,705,107.00	812,674.00	16.6%
TOTAL, FEDERAL REVENUE			107,785,729.00	110,390,941.00	(10,530,741.86)	98,321,689.00	(12,069,252.00)	-10.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	38,850,139.00	42,192,785.00	7,194,992.00	42,192,785.00	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	1,201,418.00	5,488,478.00	235,711.00	5,488,478.00	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	2,658,984.00	2,658,984.00	0.00	2,658,984.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	14,148,012.00	14,355,847.00	443,509.34	14,355,847.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,125,672.00	4,591,526.00	32,677.49	4,552,921.00	(38,605.00)	-0.8%
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	2,395,615.00	3,138,712.00	3,120,601.07	3,138,712.00	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	(906,275.00)	(906,275.00)	New
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	38,337,789.00	41,150,979.00	4,154,535.75	40,930,858.00	(220,121.00)	-0.5%
TOTAL, OTHER STATE REVENUE			101,717,629.00	113,577,311.00	15,182,026.65	112,412,310.00	(1,165,001.00)	-1.0%

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

10 62166 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,368,723.00	1,678,803.00	1,678,802.61	378,391.00	(1,300,412.00)	-77.5%
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	42,527.00	42,527.00	37,380.85	66,734.00	24,207.00	56.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	8,995.69	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	384,768.00	384,768.00	199,865.49	600,000.00	215,232.00	55.9%
Interest		8660	2,650,000.00	2,650,000.00	108,837.86	2,650,000.00	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	875,476.00	875,476.00	218,882.43	967,002.00	91,526.00	10.5%
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	10,575,541.00	11,323,080.00	4,387,736.14	11,612,176.00	289,096.00	2.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,897,035.00	16,954,654.00	6,640,501.07	16,274,303.00	(680,351.00)	-4.0%
TOTAL, REVENUES			1,004,379,870.00	1,021,253,378.00	155,118,249.98	1,007,338,774.00	(13,914,604.00)	-1.4%

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

10 62166 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	332,315,275.00	338,615,940.00	110,237,625.48	337,223,104.00	1,392,836.00	0.4%
Certificated Pupil Support Salaries		1200	31,562,205.00	31,957,998.00	10,834,343.97	31,912,183.00	45,815.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	45,722,201.00	47,904,121.00	15,767,598.91	47,677,480.00	226,641.00	0.5%
Other Certificated Salaries		1900	14,142,543.00	14,380,461.00	4,897,926.50	14,624,565.00	(244,104.00)	-1.7%
TOTAL, CERTIFICATED SALARIES			423,742,224.00	432,858,520.00	141,737,494.86	431,437,332.00	1,421,188.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,256,899.00	31,712,257.00	9,257,581.95	33,335,933.00	(1,623,676.00)	-5.1%
Classified Support Salaries		2200	60,491,600.00	61,277,612.00	20,207,585.06	61,318,835.00	(41,223.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	13,212,264.00	13,143,027.00	4,605,620.02	13,255,166.00	(112,139.00)	-0.9%
Clerical, Technical and Office Salaries		2400	28,890,411.00	29,476,568.00	9,900,955.99	30,144,874.00	(668,306.00)	-2.3%
Other Classified Salaries		2900	2,742,348.00	3,168,005.00	1,106,957.88	3,226,581.00	(58,576.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			136,593,522.00	138,777,469.00	45,078,700.90	141,281,389.00	(2,503,920.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	100,854,246.00	103,155,478.00	21,423,667.99	102,275,751.00	879,727.00	0.9%
PERS		3201-3202	25,791,254.00	25,159,655.00	7,315,982.95	24,477,519.00	682,136.00	2.7%
OASDI/Medicare/Alternative		3301-3302	16,132,347.00	16,345,591.00	4,607,967.61	16,243,123.00	102,468.00	0.6%
Health and Welfare Benefits		3401-3402	99,762,930.00	99,734,002.00	19,427,076.30	98,899,831.00	834,171.00	0.8%
Unemployment Insurance		3501-3502	279,918.00	278,631.00	75,068.40	281,051.00	(2,420.00)	-0.9%
Workers' Compensation		3601-3602	6,299,565.00	6,432,432.00	1,790,417.70	6,552,242.00	(119,810.00)	-1.9%
OPEB, Allocated		3701-3702	42,710,609.00	42,716,866.00	8,326,053.32	42,356,042.00	360,824.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	628,892.00	622,350.00	199,306.35	599,638.00	22,712.00	3.6%
TOTAL, EMPLOYEE BENEFITS			292,459,761.00	294,445,005.00	63,165,540.62	291,685,197.00	2,759,808.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,689,631.00	8,589,631.00	490,326.94	8,908,781.00	(319,150.00)	-3.7%
Books and Other Reference Materials		4200	9,233,417.00	3,904,025.00	1,314,119.92	3,116,782.00	787,243.00	20.2%
Materials and Supplies		4300	36,840,647.00	43,963,217.00	6,505,274.24	32,715,905.00	11,247,312.00	25.6%
Noncapitalized Equipment		4400	13,363,812.00	14,026,083.00	5,619,026.38	14,099,122.00	(73,039.00)	-0.5%
Food		4700	1,912,951.00	1,912,951.00	98,192.91	1,912,949.00	2.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,040,458.00	72,395,907.00	14,026,940.39	60,753,539.00	11,642,368.00	16.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	31,264,127.00	37,315,527.00	2,899,425.82	35,598,469.00	1,717,058.00	4.6%
Travel and Conferences		5200	3,923,392.00	4,126,300.00	1,715,613.00	3,698,224.00	428,076.00	10.4%
Dues and Memberships		5300	141,897.00	143,762.00	119,504.94	143,734.00	28.00	0.0%
Insurance		5400-5450	5,199,990.00	5,308,831.00	1,446,920.10	5,271,564.00	37,267.00	0.7%
Operations and Housekeeping Services		5500	24,148,244.00	24,146,244.00	6,804,398.59	23,693,511.00	452,733.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,214,111.00	9,885,477.00	3,036,781.76	8,134,813.00	1,750,664.00	17.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,369,997.00)	(2,322,404.00)	(686,637.27)	(2,154,739.00)	(167,665.00)	7.2%
Professional/Consulting Services and Operating Expenditures		5800	26,876,361.00	24,312,988.00	7,160,838.36	22,912,650.00	1,400,338.00	5.8%
Communications		5900	2,218,460.00	2,229,370.00	1,383,857.82	2,195,144.00	34,226.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,616,585.00	105,146,095.00	23,880,703.12	99,493,370.00	5,652,725.00	5.4%

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

10 62166 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)
CAPITAL OUTLAY								
Land		6100	7,000.00	22,001.00	3,732.00	19,795.00	2,206.00	10.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,113,316.00	20,031,106.00	4,947,562.11	14,268,498.00	5,762,608.00	28.8%
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	964,819.00	6,943,037.00	4,255,145.48	7,284,559.00	(341,522.00)	-4.9%
Equipment Replacement		6500	651,844.00	1,567,833.00	19,264.48	1,418,314.00	149,519.00	9.5%
TOTAL, CAPITAL OUTLAY			16,736,979.00	28,563,977.00	9,225,704.07	22,991,166.00	5,572,811.00	19.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	51,067.00	51,067.00	0.00	51,067.00	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	2,697,249.00	2,697,249.00	(113,102.83)	2,413,020.00	284,229.00	10.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,000,487.00	1,000,487.00	290,886.44	1,000,487.00	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)			3,748,803.00	3,748,803.00	177,783.61	3,464,574.00	284,229.00	7.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,961,136.00)	(2,969,275.00)	0.00	(2,831,023.00)	(138,252.00)	4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,961,136.00)	(2,969,275.00)	0.00	(2,831,023.00)	(138,252.00)	4.7%
TOTAL, EXPENDITURES			1,040,977,196.00	1,072,966,501.00	297,292,867.57	1,048,275,544.00	24,690,957.00	2.3%

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

10 62166 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,385,329.00	11,104,705.00	3,597,982.49	7,540,016.00	(3,564,689.00)	-32.1%
(a) TOTAL, INTERFUND TRANSFERS IN			3,385,329.00	11,104,705.00	3,597,982.49	7,540,016.00	(3,564,689.00)	-32.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,137,523.00	12,856,899.00	3,972,982.49	9,292,210.00	3,564,689.00	27.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,137,523.00	12,856,899.00	3,972,982.49	9,292,210.00	3,564,689.00	27.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,752,194.00)	(1,752,194.00)	(375,000.00)	(1,752,194.00)	0.00	0.0%

Resource	Description	2019-20 Projected Year Totals
6230	California Clean Energy Jobs Act	0.67
6300	Lottery: Instructional Materials	0.01
6387	Career Technical Education Incentive Grant	83,683.00
7085	Learning Communities for School Success P	443,580.26
7510	Low-Performing Students Block Grant	745,357.00
Total, Restricted Balance		<u>1,272,620.94</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	951,080.00	1,199,205.00	(279,606.96)	1,199,205.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,694,728.00	5,760,651.00	185,590.43	5,946,241.00	185,590.00	3.2%
4) Other Local Revenue		8600-8799	747,776.00	752,304.00	176,683.24	600,729.00	(151,575.00)	-20.1%
5) TOTAL, REVENUES			7,393,584.00	7,712,160.00	82,666.71	7,746,175.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,541,417.00	2,571,917.00	952,567.65	2,528,604.00	43,313.00	1.7%
2) Classified Salaries		2000-2999	1,536,231.00	1,519,181.00	462,207.27	1,491,195.00	27,986.00	1.8%
3) Employee Benefits		3000-3999	2,296,470.00	2,296,470.00	505,026.89	2,229,439.00	67,031.00	2.9%
4) Books and Supplies		4000-4999	320,455.00	586,496.00	85,572.54	543,477.00	43,019.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	761,780.00	1,113,553.00	287,126.35	911,074.00	202,479.00	18.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	208,405.00	216,544.00	0.00	208,912.00	7,632.00	3.5%
9) TOTAL, EXPENDITURES			7,664,758.00	8,304,161.00	2,292,500.70	7,912,701.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(271,174.00)	(592,001.00)	(2,209,833.99)	(166,526.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(271,174.00)	(592,001.00)	(2,209,833.99)	(166,526.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						766,943.61	0.00	0.0%
a) As of July 1 - Unaudited		9791	388,224.26	766,943.61				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			388,224.26	766,943.61		766,943.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,224.26	766,943.61		766,943.61		
2) Ending Balance, June 30 (E + F1e)			117,050.26	174,942.61		600,417.61		
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	1,249.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,565.44	201,263.79		419,371.79		
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	77,235.82	174,943.30		181,045.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(201,264.48)		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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	59,673.00	198,078.00	(26,731.05)	198,078.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	891,407.00	1,001,127.00	(252,875.91)	1,001,127.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			951,080.00	1,199,205.00	(279,606.96)	1,199,205.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,321,962.00	5,387,885.00	0.00	5,387,885.00	0.00	0.0%
All Other State Revenue	All Other	8590	372,766.00	372,766.00	185,590.43	558,356.00	185,590.00	49.8%
TOTAL, OTHER STATE REVENUE			5,694,728.00	5,760,651.00	185,590.43	5,946,241.00	185,590.00	3.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.39	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	215,275.00	215,275.00	81,387.47	215,275.00	0.00	0.0%
Interagency Services		8677	496,559.00	496,559.00	74,720.16	344,984.00	(151,575.00)	-30.5%
Other Local Revenue								
All Other Local Revenue		8699	35,942.00	40,470.00	20,575.22	40,470.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			747,776.00	752,304.00	176,683.24	600,729.00	(151,575.00)	-20.1%
TOTAL, REVENUES			7,393,584.00	7,712,160.00	82,666.71	7,746,175.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,466,039.00	1,496,539.00	594,827.21	1,532,189.00	(35,650.00)	-2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,075,378.00	1,075,378.00	357,740.44	996,415.00	78,963.00	7.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,541,417.00	2,571,917.00	952,567.65	2,528,604.00	43,313.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	507,504.00	507,504.00	154,365.12	497,116.00	10,388.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	963,727.00	950,177.00	296,921.26	947,479.00	2,698.00	0.3%
Other Classified Salaries		2900	65,000.00	61,500.00	10,920.89	46,600.00	14,900.00	24.2%
TOTAL, CLASSIFIED SALARIES			1,536,231.00	1,519,181.00	462,207.27	1,491,195.00	27,986.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	637,316.00	637,316.00	141,324.05	623,011.00	14,305.00	2.2%
PERS		3201-3202	315,543.00	315,543.00	85,130.85	287,197.00	28,346.00	9.0%
OASDI/Medicare/Alternative		3301-3302	147,984.00	147,984.00	46,750.05	150,533.00	(2,549.00)	-1.7%
Health and Welfare Benefits		3401-3402	799,138.00	799,138.00	150,107.46	778,500.00	20,638.00	2.6%
Unemployment Insurance		3501-3502	2,043.00	2,043.00	641.00	1,971.00	72.00	3.5%
Workers' Compensation		3601-3602	40,778.00	40,778.00	14,620.68	45,151.00	(4,373.00)	-10.7%
OPEB, Allocated		3701-3702	342,453.00	342,453.00	64,334.09	335,094.00	7,359.00	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,215.00	11,215.00	2,118.71	7,982.00	3,233.00	28.8%
TOTAL, EMPLOYEE BENEFITS			2,296,470.00	2,296,470.00	505,026.89	2,229,439.00	67,031.00	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,939.00	5,939.00	0.00	0.00	5,939.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	303,541.00	569,582.00	85,248.61	532,502.00	37,080.00	6.5%
Noncapitalized Equipment		4400	10,975.00	10,975.00	323.93	10,975.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			320,455.00	586,496.00	85,572.54	543,477.00	43,019.00	7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	29,464.00	93,021.00	15,000.00	42,413.00	50,608.00	54.4%
Travel and Conferences		5200	29,919.00	35,079.00	18,450.04	79,643.00	(44,564.00)	-127.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	37,920.00	37,920.00	11,824.23	36,457.00	1,463.00	3.9%
Operations and Housekeeping Services		5500	273,245.00	273,245.00	94,437.05	272,339.00	906.00	0.3%
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	46,415.00	10,059.00	20,973.00	56,437.00	(46,378.00)	-461.1%
Professional/Consulting Services and Operating Expenditures		5800	344,817.00	664,229.00	126,417.38	423,785.00	240,444.00	36.2%
Communications		5900	0.00	0.00	24.65	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			761,780.00	1,113,553.00	287,126.35	911,074.00	202,479.00	18.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	208,405.00	216,544.00	0.00	208,912.00	7,632.00	3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			208,405.00	216,544.00	0.00	208,912.00	7,632.00	3.5%
TOTAL EXPENDITURES			7,664,758.00	8,304,161.00	2,292,500.70	7,912,701.00		

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
6371	CalWORKs for ROCP or Adult Education	19,149.48
6391	Adult Education Program	400,222.31
Total, Restricted Balance		<u>419,371.79</u>

2019-20 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	827,363.00	1,075,440.00	744,268.55	1,090,004.00	14,564.00	1.4%
3) Other State Revenue		8300-8599	16,838,367.00	16,842,799.00	5,161,343.91	16,850,936.00	8,137.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	84,670.00	61,770.23	84,670.00	0.00	0.0%
5) TOTAL, REVENUES			17,688,730.00	18,002,909.00	5,967,382.69	18,025,610.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,621,543.00	5,717,543.00	2,034,457.60	5,718,967.00	(1,424.00)	0.0%
2) Classified Salaries		2000-2999	3,624,428.00	3,632,428.00	1,216,570.15	3,763,664.00	(131,236.00)	-3.6%
3) Employee Benefits		3000-3999	7,196,701.00	7,105,701.00	1,596,034.08	7,084,449.00	21,252.00	0.3%
4) Books and Supplies		4000-4999	119,217.00	410,396.00	6,401.52	371,457.00	38,939.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	399,837.00	409,837.00	36,929.80	424,241.00	(14,404.00)	-3.5%
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	727,004.00	727,004.00	0.00	662,832.00	64,172.00	8.8%
9) TOTAL, EXPENDITURES			17,688,730.00	18,002,909.00	4,890,393.15	18,025,610.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,076,989.54	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,076,989.54	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	827,363.00	1,075,440.00	744,268.55	1,090,004.00	14,564.00	1.4%
TOTAL, FEDERAL REVENUE			827,363.00	1,075,440.00	744,268.55	1,090,004.00	14,564.00	1.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	16,387,905.00	16,387,905.00	5,176,911.08	16,396,042.00	8,137.00	0.0%
All Other State Revenue	All Other	8590	450,462.00	454,894.00	(15,567.17)	454,894.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,838,367.00	16,842,799.00	5,161,343.91	16,850,936.00	8,137.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	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								
Child Development Parent Fees		8673	3,000.00	3,000.00	100.00	3,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	61,670.23	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	61,670.00	0.00	61,670.00	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			23,000.00	84,670.00	61,770.23	84,670.00	0.00	0.0%
TOTAL, REVENUES			17,688,730.00	18,002,909.00	5,967,382.69	18,025,610.00		

2019-20 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,715,108.00	4,881,108.00	1,757,629.01	4,880,462.00	646.00	0.0%
Certificated Pupil Support Salaries		1200	106,691.00	106,691.00	33,861.22	103,057.00	3,634.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	133,912.00	133,912.00	50,268.50	139,926.00	(6,014.00)	-4.5%
Other Certificated Salaries		1900	665,832.00	595,832.00	192,698.87	595,522.00	310.00	0.1%
TOTAL, CERTIFICATED SALARIES			5,621,543.00	5,717,543.00	2,034,457.60	5,718,967.00	(1,424.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,389,501.00	3,389,501.00	1,159,323.79	3,521,117.00	(131,616.00)	-3.9%
Classified Support Salaries		2200	14,621.00	14,621.00	5,653.57	16,195.00	(1,574.00)	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	220,306.00	220,306.00	51,592.79	218,352.00	1,954.00	0.9%
Other Classified Salaries		2900	0.00	8,000.00	0.00	8,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,624,428.00	3,632,428.00	1,216,570.15	3,763,664.00	(131,236.00)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,321,004.00	1,291,004.00	296,789.55	1,288,752.00	2,252.00	0.2%
PERS		3201-3202	751,188.00	761,188.00	216,314.98	760,244.00	944.00	0.1%
OASDI/Medicare/Alternative		3301-3302	349,538.00	379,538.00	106,700.18	374,059.00	5,479.00	1.4%
Health and Welfare Benefits		3401-3402	3,256,364.00	3,176,364.00	654,652.58	3,165,601.00	10,763.00	0.3%
Unemployment Insurance		3501-3502	4,669.00	4,669.00	1,315.38	4,576.00	93.00	2.0%
Workers' Compensation		3601-3602	92,450.00	92,450.00	31,467.43	106,747.00	(14,297.00)	-15.5%
OPEB, Allocated		3701-3702	1,395,417.00	1,374,417.00	280,569.14	1,356,693.00	17,724.00	1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,071.00	26,071.00	8,224.84	27,777.00	(1,706.00)	-6.5%
TOTAL, EMPLOYEE BENEFITS			7,196,701.00	7,105,701.00	1,596,034.08	7,084,449.00	21,252.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	119,217.00	410,396.00	6,401.52	371,457.00	38,939.00	9.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,217.00	410,396.00	6,401.52	371,457.00	38,939.00	9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	10,000.00	691.16	10,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	85,976.00	85,976.00	25,447.46	87,377.00	(1,401.00)	-1.6%
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	2,211.00	(2,211.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	305.18	306.00	(306.00)	New
Professional/Consulting Services and Operating Expenditures		5800	313,861.00	313,861.00	10,300.00	324,161.00	(10,300.00)	-3.3%
Communications		5900	0.00	0.00	186.00	186.00	(186.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			399,837.00	409,837.00	36,929.80	424,241.00	(14,404.00)	-3.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	727,004.00	727,004.00	0.00	662,832.00	64,172.00	8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			727,004.00	727,004.00	0.00	662,832.00	64,172.00	8.8%
TOTAL, EXPENDITURES			17,688,730.00	18,002,909.00	4,890,393.15	18,025,610.00		

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

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,291,792.00	50,291,792.00	224,871.71	49,847,969.00	(443,823.00)	-0.9%
3) Other State Revenue		8300-8599	3,402,183.00	3,402,183.00	16,122.59	3,402,183.00	0.00	0.0%
4) Other Local Revenue		8600-8799	997,982.00	997,982.00	509,262.42	955,164.00	(42,818.00)	-4.3%
5) TOTAL, REVENUES			54,691,957.00	54,691,957.00	750,256.72	54,205,316.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,641,244.00	13,766,244.00	4,011,414.27	13,570,583.00	195,661.00	1.4%
3) Employee Benefits		3000-3999	10,871,142.00	10,746,142.00	2,318,506.26	10,395,805.00	350,337.00	3.3%
4) Books and Supplies		4000-4999	24,657,113.00	24,657,113.00	5,464,677.40	23,215,393.00	1,441,720.00	5.8%
5) Services and Other Operating Expenditures		5000-5999	3,284,387.00	3,284,387.00	224,552.50	2,927,678.00	356,709.00	10.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,025,727.00	2,025,727.00	0.00	1,959,279.00	66,448.00	3.3%
9) TOTAL, EXPENDITURES			54,479,613.00	54,479,613.00	12,019,150.43	52,068,738.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			212,344.00	212,344.00	(11,268,893.71)	2,136,578.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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		

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			212,344.00	212,344.00	(11,268,893.71)	2,136,578.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						19,814,359.37	(0.03)	0.0%
a) As of July 1 - Unaudited		9791	20,496,472.46	19,814,359.40				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,496,472.46	19,814,359.40		19,814,359.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,496,472.46	19,814,359.40		19,814,359.37		
2) Ending Balance, June 30 (E + F1e)			20,708,816.46	20,026,703.40		21,950,937.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,044,022.51	782,296.00		782,296.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,664,793.95	19,244,407.40		21,168,641.37		
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		

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	50,291,792.00	50,291,792.00	224,871.71	49,847,969.00	(443,823.00)	-0.9%
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%
TOTAL, FEDERAL REVENUE			50,291,792.00	50,291,792.00	224,871.71	49,847,969.00	(443,823.00)	-0.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,402,183.00	3,402,183.00	16,122.59	3,402,183.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,402,183.00	3,402,183.00	16,122.59	3,402,183.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	362,285.00	362,285.00	45,962.53	362,285.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	286,830.00	286,830.00	0.00	286,830.00	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	348,867.00	348,867.00	463,299.89	306,049.00	(42,818.00)	-12.3%
TOTAL, OTHER LOCAL REVENUE			997,982.00	997,982.00	509,262.42	955,164.00	(42,818.00)	-4.3%
TOTAL, REVENUES			54,691,957.00	54,691,957.00	750,256.72	54,205,316.00		

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	11,022,831.00	11,022,831.00	3,496,818.20	10,893,178.00	129,653.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	792,585.00	842,585.00	302,265.87	839,717.00	2,868.00	0.3%
Clerical, Technical and Office Salaries		2400	833,340.00	833,340.00	212,330.20	770,670.00	62,670.00	7.5%
Other Classified Salaries		2900	992,488.00	1,067,488.00	0.00	1,067,018.00	470.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,641,244.00	13,766,244.00	4,011,414.27	13,570,583.00	195,661.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	4.78	0.00	0.00	0.0%
PERS		3201-3202	2,204,056.00	2,204,056.00	628,396.17	2,116,486.00	87,570.00	4.0%
OASDI/Medicare/Alternative		3301-3302	903,270.00	903,270.00	248,790.29	905,566.00	(2,296.00)	-0.3%
Health and Welfare Benefits		3401-3402	5,275,453.00	5,175,453.00	965,247.78	5,003,775.00	171,678.00	3.3%
Unemployment Insurance		3501-3502	6,082.00	6,082.00	1,697.11	6,828.00	(746.00)	-12.3%
Workers' Compensation		3601-3602	127,326.00	162,326.00	41,523.65	157,784.00	4,542.00	2.8%
OPEB, Allocated		3701-3702	2,265,635.00	2,205,635.00	413,692.42	2,144,435.00	61,200.00	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	89,320.00	89,320.00	19,154.06	60,931.00	28,389.00	31.8%
TOTAL, EMPLOYEE BENEFITS			10,871,142.00	10,746,142.00	2,318,506.26	10,395,805.00	350,337.00	3.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,664,091.00	2,664,091.00	1,293,705.25	2,675,334.00	(11,243.00)	-0.4%
Noncapitalized Equipment		4400	473,569.00	473,569.00	15,297.91	146,322.00	327,247.00	69.1%
Food		4700	21,519,453.00	21,519,453.00	4,155,674.24	20,393,737.00	1,125,716.00	5.2%
TOTAL, BOOKS AND SUPPLIES			24,657,113.00	24,657,113.00	5,464,677.40	23,215,393.00	1,441,720.00	5.8%

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,100.00	33,100.00	6,545.03	26,288.00	6,812.00	20.6%
Dues and Memberships		5300	59,000.00	59,000.00	0.00	64,666.00	(5,666.00)	-9.6%
Insurance		5400-5450	113,772.00	113,772.00	33,579.42	127,581.00	(13,809.00)	-12.1%
Operations and Housekeeping Services		5500	717,662.00	717,662.00	116,037.59	472,326.00	245,336.00	34.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,915,763.00	1,915,763.00	16,849.49	1,778,771.00	136,992.00	7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(147,776.00)	(147,776.00)	19,789.48	304,646.00	(452,422.00)	306.2%
Professional/Consulting Services and Operating Expenditures		5800	562,866.00	562,866.00	25,270.55	124,998.00	437,868.00	77.8%
Communications		5900	30,000.00	30,000.00	6,480.94	28,402.00	1,598.00	5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,284,387.00	3,284,387.00	224,552.50	2,927,678.00	356,709.00	10.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,025,727.00	2,025,727.00	0.00	1,959,279.00	66,448.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,025,727.00	2,025,727.00	0.00	1,959,279.00	66,448.00	3.3%
TOTAL, EXPENDITURES			54,479,613.00	54,479,613.00	12,019,150.43	52,068,738.00		

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

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	14,942,171.07
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	6,226,470.30
Total, Restricted Balance		<u>21,168,641.37</u>

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

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Form 14I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	132,509.00	10,095.99	417,815.00	(285,306.00)	-215.3%
5) Services and Other Operating Expenditures		5000-5999	3,356,409.00	10,891,276.00	3,495,507.44	7,041,281.00	3,849,995.00	35.3%
6) Capital Outlay		6000-6999	0.00	52,000.00	31,269.00	52,000.00	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			3,356,409.00	11,075,785.00	3,536,872.43	7,511,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,356,409.00)	(11,075,785.00)	(3,536,872.43)	(7,511,096.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	(3,564,689.00)	-32.2%
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			3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00		

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	61,110.06	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	122,409.00	(2.39)	407,717.00	(285,308.00)	-233.1%
Noncapitalized Equipment		4400	0.00	10,100.00	10,098.38	10,098.00	2.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	132,509.00	10,095.99	417,815.00	(285,306.00)	-215.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,356,409.00	8,573,944.00	2,663,825.95	5,009,053.00	3,564,891.00	41.6%
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	830,898.00	271,084.49	830,899.00	(1.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,486,434.00	560,597.00	1,201,329.00	285,105.00	19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,356,409.00	10,891,276.00	3,495,507.44	7,041,281.00	3,849,995.00	35.3%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,000.00	419.00	2,000.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	30,850.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	52,000.00	31,269.00	52,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,356,409.00	11,075,785.00	3,536,872.43	7,511,096.00		

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	(3,564,689.00)	-32.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00	(3,564,689.00)	-32.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,356,409.00	11,075,785.00	3,597,982.49	7,511,096.00		

2019-20 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	345,000.00	445,000.00	0.00	465,000.00	20,000.00	4.5%
5) TOTAL, REVENUES			345,000.00	445,000.00	0.00	465,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	410,000.00	770,000.00	(343,255.17)	768,750.00	1,250.00	0.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,000.00	770,000.00	(343,255.17)	768,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,000.00)	(325,000.00)	343,255.17	(303,750.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	36,870,866.00	87,233,055.00	3,597,982.49	57,233,055.00	30,000,000.00	34.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	75,360,000.00	74,641,250.00	75,358,750.00	(1,250.00)	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			(36,870,866.00)	(11,873,055.00)	71,043,267.51	18,125,695.00		

2019-20 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,935,866.00)	(12,198,055.00)	71,386,522.68	17,821,945.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,819,907.05	14,097,909.21		14,097,909.21	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)			38,819,907.05	14,097,909.21		14,097,909.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,819,907.05	14,097,909.21		14,097,909.21		
2) Ending Balance, June 30 (E + F1e)			1,884,041.05	1,899,854.21		31,919,854.21		
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	1,884,041.05	1,899,854.21		31,919,854.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	345,000.00	445,000.00	0.00	465,000.00	20,000.00	4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			345,000.00	445,000.00	0.00	465,000.00	20,000.00	4.5%
TOTAL, REVENUES			345,000.00	445,000.00	0.00	465,000.00		

2019-20 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	150,000.00	1,635.00	150,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	100,000.00	10,070.61	100,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	260,000.00	520,000.00	(354,960.78)	518,750.00	1,250.00	0.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			410,000.00	770,000.00	(343,255.17)	768,750.00	1,250.00	0.2%

2019-20 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			410,000.00	770,000.00	(343,255.17)	768,750.00		

2019-20 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	36,870,866.00	87,233,055.00	3,597,982.49	57,233,055.00	30,000,000.00	34.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,870,866.00	87,233,055.00	3,597,982.49	57,233,055.00	30,000,000.00	34.4%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	75,000,000.00	75,000,000.00	75,000,000.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	360,000.00	(358,750.00)	358,750.00	(1,250.00)	-0.3%
(c) TOTAL, SOURCES			0.00	75,360,000.00	74,641,250.00	75,358,750.00	(1,250.00)	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(36,870,866.00)	(11,873,055.00)	71,043,267.51	18,125,695.00		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,490,000.00	1,490,000.00	599,977.82	1,490,000.00	0.00	0.0%
5) TOTAL REVENUES			1,490,000.00	1,490,000.00	599,977.82	1,490,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	400.00	0.00	0.00	400.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	3,626,785.00	3,920,362.00	31,362.24	1,920,762.00	1,999,600.00	51.0%
6) Capital Outlay		6000-6999	0.00	2,545.00	2,297.89	2,545.00	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			3,626,785.00	3,923,307.00	33,660.13	1,923,307.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,136,785.00)	(2,433,307.00)	566,317.69	(433,307.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	0.00	28,920.00	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			(28,920.00)	(28,920.00)	0.00	(28,920.00)		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,165,705.00)	(2,462,227.00)	566,317.69	(462,227.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,165,705.48	2,462,227.46		2,462,227.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,165,705.48	2,462,227.46		2,462,227.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,165,705.48	2,462,227.46		2,462,227.46		
2) Ending Balance, June 30 (E + F1e)			0.48	0.46		2,000,000.46		
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	0.48	0.46		2,000,000.46		
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		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,000.00	18,000.00	0.00	18,000.00	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	1,472,000.00	1,472,000.00	599,977.82	1,472,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,490,000.00	1,490,000.00	599,977.82	1,490,000.00	0.00	0.0%
TOTAL REVENUES			1,490,000.00	1,490,000.00	599,977.82	1,490,000.00		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	400.00	0.00	0.00	400.00	100.0%
TOTAL, BOOKS AND SUPPLIES			0.00	400.00	0.00	0.00	400.00	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,915,964.00	3,290,721.00	5,760.00	1,290,721.00	2,000,000.00	60.8%
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	710,821.00	629,641.00	25,602.24	630,041.00	(400.00)	-0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,626,785.00	3,920,362.00	31,362.24	1,920,762.00	1,999,600.00	51.0%

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,545.00	2,297.89	2,545.00	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	2,545.00	2,297.89	2,545.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,626,785.00	3,923,307.00	33,660.13	1,923,307.00		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,920.00	28,920.00	0.00	28,920.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(28,920.00)	(28,920.00)	0.00	(28,920.00)		

Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	2,000,000.46
Total, Restricted Balance		<u>2,000,000.46</u>

2019-20 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

10 62166 0000000
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	636,277.00	636,277.00	636,277.00	New
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	300,000.00	550,000.00	300,000.00	120.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	936,277.00	1,186,277.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	857,652.00	(857,652.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	0.00	399,420.00	(399,420.00)	New
4) Books and Supplies		4000-4999	860,236.00	2,114,242.00	151,806.16	1,333,615.00	780,627.00	36.9%
5) Services and Other Operating Expenditures		5000-5999	9,936,456.00	10,976,647.00	1,700,110.47	6,131,501.00	4,845,146.00	44.1%
6) Capital Outlay		6000-6999	69,803,781.00	119,991,642.00	15,289,272.78	61,784,391.00	58,207,251.00	48.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,600,473.00	133,082,531.00	17,141,189.41	70,506,579.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,350,473.00)	(132,832,531.00)	(16,204,912.41)	(69,320,302.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,514,457.00	76,157,270.00	0.00	49,721,959.00	(26,435,311.00)	-34.7%
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			33,514,457.00	76,157,270.00	0.00	49,721,959.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,836,016.00)	(56,675,261.00)	(16,204,912.41)	(19,598,343.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,836,016.15	56,675,260.90		56,675,260.90	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)			46,836,016.15	56,675,260.90		56,675,260.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,836,016.15	56,675,260.90		56,675,260.90		
2) Ending Balance, June 30 (E + F1e)			0.15	(0.10)		37,076,917.90		
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	0.15	0.00		37,076,917.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.10)		0.00		

2019-20 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	636,277.00	636,277.00	636,277.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	636,277.00	636,277.00	636,277.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	0.00	250,000.00	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	300,000.00	300,000.00	300,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,000.00	250,000.00	300,000.00	550,000.00	300,000.00	120.0%
TOTAL, REVENUES			250,000.00	250,000.00	936,277.00	1,186,277.00		

2019-20 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	710,848.00	(710,848.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	52,896.00	(52,896.00)	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	93,908.00	(93,908.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	857,652.00	(857,652.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	152,810.00	(152,810.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	63,420.00	(63,420.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	123,340.00	(123,340.00)	New
Unemployment Insurance		3501-3502	0.00	0.00	0.00	420.00	(420.00)	New
Workers' Compensation		3601-3602	0.00	0.00	0.00	8,470.00	(8,470.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	50,400.00	(50,400.00)	New
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	560.00	(560.00)	New
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	399,420.00	(399,420.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	468,852.00	539,015.00	35,930.08	712,942.00	(173,927.00)	-32.3%
Noncapitalized Equipment		4400	391,384.00	1,575,227.00	115,876.08	620,673.00	954,554.00	60.6%
TOTAL, BOOKS AND SUPPLIES			860,236.00	2,114,242.00	151,806.16	1,333,615.00	780,627.00	36.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	7,910.00	(7,910.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,322,097.00	6,319,329.00	1,059,631.85	3,030,402.00	3,288,927.00	52.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,277,543.00	1,308,408.00	310,030.95	640,587.00	667,821.00	51.0%
Professional/Consulting Services and Operating Expenditures		5800	2,336,816.00	3,348,910.00	330,447.67	2,452,602.00	896,308.00	26.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,936,456.00	10,976,647.00	1,700,110.47	6,131,501.00	4,845,146.00	44.1%

2019-20 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	1,466,937.00	2,057,686.00	515,109.43	1,078,823.00	978,863.00	47.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,787,677.00	114,726,514.00	14,793,111.08	59,123,954.00	55,602,560.00	48.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,549,167.00	3,207,442.00	(18,947.73)	1,581,614.00	1,625,828.00	50.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,803,781.00	119,991,642.00	15,289,272.78	61,784,391.00	58,207,251.00	48.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,600,473.00	133,082,531.00	17,141,189.41	70,506,579.00		

2019-20 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,514,457.00	76,157,270.00	0.00	49,721,959.00	(26,435,311.00)	-34.7%
(a) TOTAL, INTERFUND TRANSFERS IN			33,514,457.00	76,157,270.00	0.00	49,721,959.00	(26,435,311.00)	-34.7%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,514,457.00	76,157,270.00	0.00	49,721,959.00		

2019-20 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

10 62166 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
5) TOTAL, REVENUES			45,000.00	170,000.00	0.00	170,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	366,756.57	71,644.00	(71,644.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	141,259.46	59,907.00	(59,907.00)	New
4) Books and Supplies		4000-4999	2,722,863.00	2,483,613.00	0.00	2,483,613.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,572,020.00	1,767,282.00	26,838.87	577,056.00	1,190,226.00	67.3%
6) Capital Outlay		6000-6999	0.00	136,000.00	29,197.00	194,675.00	(58,675.00)	-43.1%
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			4,294,883.00	4,386,895.00	564,051.90	3,386,895.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,249,883.00)	(4,216,895.00)	(564,051.90)	(3,216,895.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

10 62166 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,249,883.00)	(4,216,895.00)	(564,051.90)	(3,216,895.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,249,883.90	4,216,894.98		4,216,894.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,249,883.90	4,216,894.98		4,216,894.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,249,883.90	4,216,894.98		4,216,894.98		
2) Ending Balance, June 30 (E + F1e)			0.90	(0.02)		999,999.98		
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	0.90	0.00		999,999.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.02)		0.00		

2019-20 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

10 62166 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Other Local Revenue								
All Other Local Revenue		8699	0.00	125,000.00	0.00	125,000.00	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			45,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
TOTAL, REVENUES			45,000.00	170,000.00	0.00	170,000.00		

2019-20 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	296,040.46	42,252.00	(42,252.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	19,689.14	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	51,026.97	29,392.00	(29,392.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	366,756.57	71,644.00	(71,644.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	66,882.11	12,642.00	(12,642.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	26,413.35	5,647.00	(5,647.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	30,450.36	28,637.00	(28,637.00)	New
Unemployment Insurance		3501-3502	0.00	0.00	172.53	32.00	(32.00)	New
Workers' Compensation		3601-3602	0.00	0.00	4,074.69	730.00	(730.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	13,050.41	11,696.00	(11,696.00)	New
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	216.01	523.00	(523.00)	New
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	141,259.46	59,907.00	(59,907.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,722,863.00	2,483,613.00	0.00	2,483,613.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,722,863.00	2,483,613.00	0.00	2,483,613.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	3,295.14	816.00	(816.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	247,910.00	247,910.00	(15,408.00)	247,910.00	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	103,251.00	130,251.00	1,081.49	130,266.00	(15.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,220,859.00	1,389,121.00	37,870.24	198,064.00	1,191,057.00	85.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,572,020.00	1,767,282.00	26,838.87	577,056.00	1,190,226.00	67.3%

2019-20 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

10 62166 0000000
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	20,000.00	0.00	20,000.00	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	96,000.00	29,197.00	154,675.00	(58,675.00)	-61.1%
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	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	136,000.00	29,197.00	194,675.00	(58,675.00)	-43.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,294,883.00	4,386,895.00	564,051.90	3,386,895.00		

2019-20 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2019-20 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	426,512.00	426,512.00	0.00	426,512.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,698,982.00	59,344,314.00	1,816,247.30	59,344,314.00	0.00	0.0%
5) TOTAL, REVENUES			44,125,494.00	59,770,826.00	1,816,247.30	59,770,826.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	43,683,015.00	54,418,908.00	34,786,450.96	54,418,908.00	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			43,683,015.00	54,418,908.00	34,786,450.96	54,418,908.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			442,479.00	5,351,918.00	(32,970,203.66)	5,351,918.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	5,045,916.00	5,045,915.63	5,045,916.00	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	5,045,916.00	5,045,915.63	5,045,916.00		

2019-20 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,479.00	10,397,834.00	(27,924,288.03)	10,397,834.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	168,250,622.81	164,791,546.72		164,791,546.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,250,622.81	164,791,546.72		164,791,546.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,250,622.81	164,791,546.72		164,791,546.72		
2) Ending Balance, June 30 (E + F1e)			168,693,101.81	175,189,380.72		175,189,380.72		
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	168,693,101.81	175,189,380.72		175,189,380.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	426,512.00	426,512.00	0.00	426,512.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			426,512.00	426,512.00	0.00	426,512.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	31,796,505.00	47,441,837.00	0.00	47,196,837.00	(245,000.00)	-0.5%
Unsecured Roll		8612	3,919,972.00	3,919,972.00	0.00	3,894,972.00	(25,000.00)	-0.6%
Prior Years' Taxes		8613	141,330.00	141,330.00	33,295.73	211,330.00	70,000.00	49.5%
Supplemental Taxes		8614	709,171.00	709,171.00	259,403.03	909,171.00	200,000.00	28.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,194,602.00	4,194,602.00	1,087,266.08	4,194,602.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,937,402.00	2,937,402.00	436,282.46	2,937,402.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,698,982.00	59,344,314.00	1,816,247.30	59,344,314.00	0.00	0.0%
TOTAL, REVENUES			44,125,494.00	59,770,826.00	1,816,247.30	59,770,826.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	17,020.00	17,040.00	11,629.40	17,862.00	(822.00)	-4.8%
Debt Service - Interest		7438	20,426,754.00	21,537,627.00	10,405,580.53	21,536,805.00	822.00	0.0%
Other Debt Service - Principal		7439	23,239,241.00	32,864,241.00	24,369,241.03	32,864,241.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,683,015.00	54,418,908.00	34,786,450.96	54,418,908.00	0.00	0.0%
TOTAL, EXPENDITURES			43,683,015.00	54,418,908.00	34,786,450.96	54,418,908.00		

2019-20 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	5,045,916.00	5,045,915.63	5,045,916.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	5,045,916.00	5,045,915.63	5,045,916.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	5,045,916.00	5,045,915.63	5,045,916.00		

2019-20 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

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Form 67I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,769,667.00	189,769,667.00	27,845,165.84	194,336,511.00	4,566,844.00	2.4%
5) TOTAL, REVENUES			189,769,667.00	189,769,667.00	27,845,165.84	194,336,511.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,522,609.00	1,522,609.00	533,954.37	1,512,967.00	9,642.00	0.6%
3) Employee Benefits		3000-3999	829,031.00	829,031.00	219,266.53	841,135.00	(12,104.00)	-1.5%
4) Books and Supplies		4000-4999	37,362.00	37,362.00	312.61	25,206.00	12,156.00	32.5%
5) Services and Other Operating Expenses		5000-5999	172,254,048.00	172,254,048.00	63,112,613.09	179,299,588.00	(7,045,540.00)	-4.1%
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			174,643,050.00	174,643,050.00	63,866,146.60	181,678,896.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,126,617.00	15,126,617.00	(36,020,980.76)	12,657,615.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	281,114.00	281,114.00	0.00	281,114.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,718,886.00)	(1,718,886.00)	(500,000.00)	(1,718,886.00)		

2019-20 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			13,407,731.00	13,407,731.00	(36,520,980.76)	10,938,729.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	43,372,025.14	30,898,973.62		30,898,973.62	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)			43,372,025.14	30,898,973.62		30,898,973.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,372,025.14	30,898,973.62		30,898,973.62		
2) Ending Net Position, June 30 (E + F1e)			56,779,756.14	44,306,704.62		41,837,702.62		
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	56,779,756.14	44,306,704.62		41,837,702.62		

2019-20 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	919,302.00	919,302.00	0.00	1,237,552.00	318,250.00	34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	163,311,393.00	163,311,393.00	22,703,007.05	182,656,057.00	19,344,664.00	11.8%
All Other Fees and Contracts		8689	4,845,092.00	4,845,092.00	1,571,139.40	4,774,413.00	(70,679.00)	-1.5%
Other Local Revenue								
All Other Local Revenue		8699	20,693,880.00	20,693,880.00	3,571,019.39	5,668,489.00	(15,025,391.00)	-72.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,769,667.00	189,769,667.00	27,845,165.84	194,336,511.00	4,566,844.00	2.4%
TOTAL, REVENUES			189,769,667.00	189,769,667.00	27,845,165.84	194,336,511.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,198.00	6,198.00	2,778.34	6,198.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	570,266.00	570,266.00	199,160.53	550,968.00	19,298.00	3.4%
Clerical, Technical and Office Salaries		2400	946,145.00	946,145.00	332,015.50	955,801.00	(9,656.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,522,609.00	1,522,609.00	533,954.37	1,512,967.00	9,642.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	273,619.00	273,619.00	94,585.01	287,411.00	(13,792.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	114,433.00	114,433.00	37,856.20	112,571.00	1,862.00	1.6%
Health and Welfare Benefits		3401-3402	276,590.00	276,590.00	55,481.64	293,286.00	(16,696.00)	-6.0%
Unemployment Insurance		3501-3502	732.00	732.00	251.06	740.00	(8.00)	-1.1%
Workers' Compensation		3601-3602	14,814.00	14,814.00	5,987.54	17,195.00	(2,381.00)	-16.1%
OPEB, Allocated		3701-3702	140,797.00	140,797.00	23,778.96	125,695.00	15,102.00	10.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,046.00	8,046.00	1,326.12	4,237.00	3,809.00	47.3%
TOTAL, EMPLOYEE BENEFITS			829,031.00	829,031.00	219,266.53	841,135.00	(12,104.00)	-1.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	37,362.00	37,362.00	312.61	25,206.00	12,156.00	32.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,362.00	37,362.00	312.61	25,206.00	12,156.00	32.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	56,744.00	56,744.00	8,555.01	51,188.00	5,556.00	9.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,637,017.00	2,637,017.00	1,634,460.79	2,381,275.00	255,742.00	9.7%
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	90,564.00	90,564.00	53,302.07	91,598.00	(1,034.00)	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	169,395,629.00	169,395,629.00	61,410,781.12	176,713,936.00	(7,318,307.00)	-4.3%
Communications		5900	74,094.00	74,094.00	5,514.10	61,591.00	12,503.00	16.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			172,254,048.00	172,254,048.00	63,112,613.09	179,299,588.00	(7,045,540.00)	-4.1%

2019-20 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			174,643,050.00	174,643,050.00	63,866,146.60	181,678,896.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	281,114.00	281,114.00	0.00	281,114.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			281,114.00	281,114.00	0.00	281,114.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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)			(1,718,886.00)	(1,718,886.00)	(500,000.00)	(1,718,886.00)		

2019-20 First Interim
Retiree Benefit Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,278,299.00	2,278,299.00	952,252.53	2,278,299.00	0.00	0.0%
5) TOTAL REVENUES			2,278,299.00	2,278,299.00	952,252.53	2,278,299.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	45,000.00	45,000.00	10,496.94	45,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			45,000.00	45,000.00	10,496.94	45,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,233,299.00	2,233,299.00	941,755.59	2,233,299.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,733,299.00	5,733,299.00	1,816,755.59	5,733,299.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	48,392,779.80	48,711,651.80		48,711,651.80	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)			48,392,779.80	48,711,651.80		48,711,651.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,392,779.80	48,711,651.80		48,711,651.80		
2) Ending Net Position, June 30 (E + F1e)			54,126,078.80	54,444,950.80		54,444,950.80		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	54,126,078.80	54,444,950.80		54,444,950.80		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

2019-20 First Interim
Retiree Benefit Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,278,299.00	2,278,299.00	952,252.53	2,278,299.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,278,299.00	2,278,299.00	952,252.53	2,278,299.00	0.00	0.0%
TOTAL, REVENUES			2,278,299.00	2,278,299.00	952,252.53	2,278,299.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	10,496.94	45,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			45,000.00	45,000.00	10,496.94	45,000.00	0.00	0.0%
TOTAL, EXPENSES			45,000.00	45,000.00	10,496.94	45,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	54,444,950.80
Total, Restricted Net Position		54,444,950.80

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	66,900.23	67,000.00	67,000.00	67,000.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	66,900.23	67,000.00	67,000.00	67,000.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	66,900.23	67,000.00	67,000.00	67,000.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	52.14	52.14	52.14	52.14	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	52.14	52.14	52.14	52.14	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	52.14	52.14	52.14	52.14	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			195,533,902.40	145,634,324.40	117,088,860.40	138,395,413.40	141,910,815.40	117,952,688.40	152,857,288.40	170,465,854.40
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		30,245,292.00	30,245,292.00	82,389,578.00	54,441,525.00	54,952,355.00	80,381,398.00	54,952,355.00	54,952,355.00
Property Taxes	8020-8079		(43,681.00)	77,641.00	182,553.00	219,152.00		26,940,754.00	1,197,367.00	518,145.00
Miscellaneous Funds	8080-8099			509,943.00		(547,562.00)	67,495.00	(234,408.00)	(117,420.00)	(13,905.00)
Federal Revenue	8100-8299		1,335,489.00	51,665.00	1,101,543.00	12,702,210.00	2,530,019.00	2,563,479.00	30,768,894.00	1,058,598.00
Other State Revenue	8300-8599		2,055,559.00	3,898,780.00	9,442,752.00	3,644,946.00	3,500,463.00	9,173,874.00	13,733,563.00	5,123,230.00
Other Local Revenue	8600-8799		399,742.00	952,477.00	462,976.00	2,565,641.00	23,847.00	1,904,769.00	1,106,353.00	1,038,868.00
Interfund Transfers In	8910-8929		600,000.00	750,000.00	750,000.00	1,247,982.00	281,066.00	281,066.00	281,066.00	819,399.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			34,592,401.00	36,485,798.00	94,329,402.00	74,273,894.00	61,355,245.00	121,010,932.00	101,922,178.00	63,496,690.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		9,725,391.00	39,333,477.00	37,943,317.00	38,562,480.00	36,353,271.00	34,440,031.00	36,493,384.00	36,781,589.00
Classified Salaries	2000-2999		9,935,154.00	10,289,547.00	11,119,276.00	11,684,091.00	13,654,794.00	13,649,631.00	12,677,140.00	11,806,338.00
Employee Benefits	3000-3999		5,497,281.00	9,734,960.00	22,156,242.00	19,794,000.00	25,240,434.00	24,808,773.00	23,344,255.00	26,276,891.00
Books and Supplies	4000-4999		681,911.00	4,614,160.00	2,784,783.00	1,920,162.00	4,182,511.00	5,523,151.00	4,661,462.00	3,713,749.00
Services	5000-5999		262,393.00	4,292,641.00	5,519,421.00	8,547,227.00	6,916,684.00	6,739,499.00	6,442,862.00	7,176,042.00
Capital Outlay	6000-6599		537,474.00	1,626,205.00	1,923,856.00	5,586,038.00	714,428.00	549,252.00	1,290,419.00	4,855,170.00
Other Outgo	7000-7499		242,447.00	116,215.00	212,062.00	177,713.00	141,261.00	390,788.00	216,489.00	131,244.00
Interfund Transfers Out	7600-7629		600,000.00	750,000.00	750,000.00	1,247,982.00	262,528.00	262,528.00	656,321.00	765,357.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			27,482,051.00	70,757,205.00	82,408,957.00	87,519,693.00	87,465,911.00	86,363,653.00	85,782,332.00	91,506,380.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		845,191.00	4,263,280.00	5,244,897.00	16,305,780.00	2,623,290.00	288,121.00	1,477,468.00	
Due From Other Funds	9310		26,160.00	9,394,859.00	4,299,043.00	3,320,296.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	871,351.00	13,658,139.00	9,543,940.00	19,626,076.00	2,623,290.00	288,121.00	1,477,468.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		50,930,776.00	2,098,450.00	80,466.00	32,976.00	470,751.00	30,800.00	8,748.00	
Due To Other Funds	9610		6,950,503.00	5,833,746.00	77,366.00	2,831,899.00				
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	57,881,279.00	7,932,196.00	157,832.00	2,864,875.00	470,751.00	30,800.00	8,748.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(57,009,928.00)	5,725,943.00	9,386,108.00	16,761,201.00	2,152,539.00	257,321.00	1,468,720.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(49,899,578.00)	(28,545,464.00)	21,306,553.00	3,515,402.00	(23,958,127.00)	34,904,600.00	17,608,566.00	(28,009,690.00)
F. ENDING CASH (A + E)			145,634,324.40	117,088,860.40	138,395,413.40	141,910,815.40	117,952,688.40	152,857,288.40	170,465,854.40	142,456,164.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2019-20 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		142,456,164.40	161,668,508.40	172,561,493.40	144,420,786.40				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	80,381,399.00	54,952,355.00	54,952,355.00	80,381,399.00	421,234.00		713,648,892.00	713,648,892.00
Property Taxes	8020-8079		27,458,899.00	2,394,734.00	9,770,958.00	82,480.00		68,799,002.00	68,799,002.00
Miscellaneous Funds	8080-8099	(25,739.00)	(212,857.00)	(907,302.00)	(635,667.00)			(2,117,422.00)	(2,117,422.00)
Federal Revenue	8100-8299	12,546,631.00	913,407.00	669,331.00	27,887,234.00	4,193,189.00		98,321,689.00	98,321,689.00
Other State Revenue	8300-8599	6,766,820.00	15,232,937.00	7,268,138.00	8,250,269.00	24,320,979.00		112,412,310.00	112,412,310.00
Other Local Revenue	8600-8799	1,687,959.00	551,762.00	881,343.00	944,086.00	3,754,480.00		16,274,303.00	16,274,303.00
Interfund Transfers In	8910-8929	562,132.00	449,705.00	562,132.00	673,453.00	282,015.00		7,540,016.00	7,540,016.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		101,919,202.00	99,346,208.00	65,820,731.00	127,271,732.00	33,054,377.00	0.00	1,014,878,790.00	1,014,878,790.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	34,812,849.00	35,555,512.00	40,881,242.00	38,351,258.00	12,203,531.00		431,437,332.00	431,437,332.00
Classified Salaries	2000-2999	9,922,944.00	11,984,768.00	10,208,685.00	10,093,132.00	4,255,889.00		141,281,389.00	141,281,389.00
Employee Benefits	3000-3999	25,824,400.00	26,304,107.00	26,441,052.00	28,090,225.00	28,172,577.00		291,685,197.00	291,685,197.00
Books and Supplies	4000-4999	1,684,673.00	4,649,237.00	5,370,725.00	4,613,178.00	16,353,837.00		60,753,539.00	60,753,539.00
Services	5000-5999	6,856,659.00	6,752,609.00	6,808,383.00	10,645,903.00	22,533,047.00		99,493,370.00	99,493,370.00
Capital Outlay	6000-6599	147,204.00	239,878.00	1,201,160.00	1,016,794.00	3,303,288.00		22,991,166.00	22,991,166.00
Other Outgo	7000-7499	123,657.00	131,444.00	109,512.00	119,556.00	(1,478,897.00)		633,491.00	633,551.00
Interfund Transfers Out	7600-7629	918,850.00	420,046.00	525,057.00	1,028,576.00	1,104,965.00		9,292,210.00	9,292,210.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		80,291,236.00	86,037,601.00	91,545,816.00	93,958,622.00	86,448,237.00	0.00	1,057,567,694.00	1,057,567,754.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							31,048,027.00	
Due From Other Funds	9310							17,040,358.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	48,088,385.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,415,622.00	2,415,622.00	2,415,622.00	2,415,622.00			63,315,455.00	
Due To Other Funds	9610							15,693,514.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,415,622.00	2,415,622.00	2,415,622.00	2,415,622.00	0.00	0.00	79,008,969.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,415,622.00)	(2,415,622.00)	(2,415,622.00)	(2,415,622.00)	0.00	0.00	(30,920,584.00)	
E. NET INCREASE/DECREASE (B - C + D)		19,212,344.00	10,892,985.00	(28,140,707.00)	30,897,488.00	(53,393,860.00)	0.00	(73,609,488.00)	(42,688,964.00)
F. ENDING CASH (A + E)		161,668,508.40	172,561,493.40	144,420,786.40	175,318,274.40				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								121,924,414.40	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			175,318,274.40	117,724,965.40	92,931,742.40	101,146,067.40	94,018,147.40	70,457,202.40	105,327,682.40	121,487,924.40
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		31,513,724.00	31,513,724.00	82,153,746.00	56,724,703.00	56,724,703.00	82,153,746.00	56,724,703.00	56,724,702.00
Property Taxes	8020-8079			518,145.00				26,940,754.00	1,197,367.00	518,145.00
Miscellaneous Funds	8080-8099		(360,575.00)	66,196.00	(330,552.00)	(305,638.00)	67,495.00	(234,408.00)	(117,420.00)	(13,905.00)
Federal Revenue	8100-8299		425,364.00	9,574.00	448,117.00	16,403,629.00	2,434,073.00	2,466,264.00	28,158,930.00	1,018,453.00
Other State Revenue	8300-8599		1,809,301.00	2,377,744.00	3,230,393.00	5,679,403.00	3,371,368.00	8,835,547.00	13,227,077.00	4,934,289.00
Other Local Revenue	8600-8799		118,312.00	345,394.00	1,364,118.00	1,978,031.00	22,161.00	1,770,063.00	1,028,111.00	965,399.00
Interfund Transfers In	8910-8929		252,387.00	378,580.00	630,967.00	367,869.00	126,193.00	126,193.00	126,193.00	367,895.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			33,758,513.00	35,209,357.00	87,496,789.00	80,847,997.00	62,745,993.00	122,058,159.00	100,344,961.00	64,514,978.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,635,925.00	31,584,762.00	35,377,481.00	47,735,707.00	36,823,553.00	34,885,562.00	36,965,478.00	37,257,412.00
Classified Salaries	2000-2999		14,154,334.00	8,482,253.00	10,311,465.00	13,709,912.00	13,800,216.00	13,794,998.00	12,812,150.00	11,932,074.00
Employee Benefits	3000-3999		7,476,649.00	7,989,854.00	21,901,460.00	24,653,247.00	26,518,013.00	26,064,503.00	24,525,857.00	27,606,932.00
Books and Supplies	4000-4999		410,939.00	2,375,044.00	3,861,846.00	1,685,818.00	3,976,527.00	5,251,143.00	4,431,890.00	3,530,851.00
Services	5000-5999		1,753,525.00	5,979,100.00	6,296,466.00	6,856,417.00	6,887,143.00	6,710,715.00	6,415,345.00	7,145,394.00
Capital Outlay	6000-6599		333.00	44,901.00	7,405.00	45,188.00	63,456.00	48,785.00	114,616.00	505,278.00
Other Outgo	7000-7499		107,521.00	163,860.00	56,519.00	537,560.00	201,052.00	556,193.00	308,121.00	186,794.00
Interfund Transfers Out	7600-7629		274,412.00	411,618.00	686,029.00	605,780.00	137,206.00	137,206.00	343,015.00	400,000.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			28,813,638.00	57,031,392.00	78,498,671.00	95,829,629.00	88,407,166.00	87,449,105.00	85,916,472.00	88,564,735.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,006,892.00	4,457,185.00	2,211,530.00	8,523,757.00	2,792,810.00	306,740.00	1,744,624.00	2,032,344.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,006,892.00	4,457,185.00	2,211,530.00	8,523,757.00	2,792,810.00	306,740.00	1,744,624.00	2,032,344.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		64,545,076.00	7,428,373.00	2,995,323.00	670,045.00	692,582.00	45,314.00	12,871.00	2,546,103.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	64,545,076.00	7,428,373.00	2,995,323.00	670,045.00	692,582.00	45,314.00	12,871.00	2,546,103.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(62,538,184.00)	(2,971,188.00)	(783,793.00)	7,853,712.00	2,100,228.00	261,426.00	1,731,753.00	(513,759.00)
E. NET INCREASE/DECREASE (B - C + D)			(57,593,309.00)	(24,793,223.00)	8,214,325.00	(7,127,920.00)	(23,560,945.00)	34,870,480.00	16,160,242.00	(24,563,516.00)
F. ENDING CASH (A + E)			117,724,965.40	92,931,742.40	101,146,067.40	94,018,147.40	70,457,202.40	105,327,682.40	121,487,924.40	96,924,408.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		96,924,408.40	117,436,665.40	128,801,391.40	105,047,549.40				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	82,153,746.00	56,724,702.00	56,724,702.00	82,153,747.00	1,718,719.00		733,709,367.00	733,709,367.00
Property Taxes	8020-8079		27,458,899.00	2,394,734.00	9,770,958.00			68,799,002.00	68,799,002.00
Miscellaneous Funds	8080-8099	(25,739.00)	(212,857.00)	(14,353.00)	(635,666.00)			(2,117,422.00)	(2,117,422.00)
Federal Revenue	8100-8299	12,070,825.00	878,768.00	643,948.00	26,829,666.00	2,805,424.00		94,593,035.00	94,593,035.00
Other State Revenue	8300-8599	6,517,264.00	14,671,156.00	7,000,094.00	7,946,004.00	24,666,974.00		104,266,614.00	104,266,614.00
Other Local Revenue	8600-8799	1,568,586.00	512,741.00	819,014.00	877,320.00	3,754,126.00		15,123,376.00	15,123,376.00
Interfund Transfers In	8910-8929	252,387.00	201,909.00	252,387.00	302,369.00			3,385,329.00	3,385,329.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		102,537,069.00	100,235,318.00	67,820,526.00	127,244,398.00	32,945,243.00	0.00	1,017,759,301.00	1,017,759,301.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	35,263,203.00	36,015,474.00	41,410,100.00	38,847,387.00	20,216,548.00		437,018,592.00	437,018,592.00
Classified Salaries	2000-2999	10,028,622.00	12,112,404.00	10,317,406.00	10,200,622.00	1,129,562.00		142,786,018.00	142,786,018.00
Employee Benefits	3000-3999	27,131,537.00	27,635,525.00	27,779,402.00	29,512,050.00	26,654,213.00		305,449,242.00	305,449,242.00
Books and Supplies	4000-4999	1,601,705.00	4,420,267.00	5,106,223.00	4,385,984.00	13,723,259.00		54,761,496.00	54,761,496.00
Services	5000-5999	6,827,374.00	6,723,769.00	6,779,305.00	10,600,436.00	20,093,453.00		99,068,442.00	99,068,442.00
Capital Outlay	6000-6599	13,075.00	21,306.00	106,688.00	90,312.00	980,750.00		2,042,093.00	2,042,093.00
Other Outgo	7000-7499	175,997.00	187,080.00	155,864.00	170,160.00	(1,905,097.00)		901,624.00	901,624.00
Interfund Transfers Out	7600-7629	480,220.00	219,529.00	274,412.00	537,567.00	349,415.00		4,856,409.00	4,856,409.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		81,521,733.00	87,335,354.00	91,929,400.00	94,344,518.00	81,242,103.00	0.00	1,046,883,916.00	1,046,883,916.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	3,050,848.00	2,018,689.00	3,908,959.00				33,054,378.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,050,848.00	2,018,689.00	3,908,959.00	0.00	0.00	0.00	33,054,378.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,553,927.00	3,553,927.00	3,553,927.00	3,553,928.00			93,151,396.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,553,927.00	3,553,927.00	3,553,927.00	3,553,928.00	0.00	0.00	93,151,396.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(503,079.00)	(1,535,238.00)	355,032.00	(3,553,928.00)	0.00	0.00	(60,097,018.00)	
E. NET INCREASE/DECREASE (B - C + D)		20,512,257.00	11,364,726.00	(23,753,842.00)	29,345,952.00	(48,296,860.00)	0.00	(89,221,633.00)	(29,124,615.00)
F. ENDING CASH (A + E)		117,436,665.40	128,801,391.40	105,047,549.40	134,393,501.40				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								86,096,641.40	

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: _____

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: Kim Kelstrom

Telephone: 559-457-3907

Title: Executive Officer, Fiscal Services

E-mail: Kim.Kelstrom@FresnoUnified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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	1,057,567,754.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	97,249,738.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,801,515.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	22,489,261.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,000,487.00
5. Interfund Transfers Out	All	9300	7600-7629	9,292,210.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,378,627.00
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)				42,962,100.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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)				917,355,916.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		67,000.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,691.88
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	872,761,471.92	13,072.74
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)	872,761,471.92	13,072.74
B. Required effort (Line A.2 times 90%)	785,485,324.73	11,765.47
C. Current year expenditures (Line I.E and Line II.B)	917,355,916.00	13,691.88
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.

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) 30,896,208.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 791,151,668.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.91%

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)	25,434,223.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,827,405.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	95,955.00
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)	4,166,150.51
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)	4,907.05
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)	40,528,640.56
9. Carry-Forward Adjustment (Part IV, Line F)	1,359,539.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	41,888,179.94

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	605,403,405.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	123,597,885.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	81,822,746.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	22,788,390.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,801,515.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,948,691.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,239,807.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	402,796.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	102,385,013.49
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)	120,592.95
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)	7,864,444.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	17,362,778.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	50,109,459.00
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)	1,023,847,522.44

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)	3.96%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.09%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	40,528,640.56
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	863,336.95
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.91%) times Part III, Line B18); zero if negative	1,359,539.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.91%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,359,539.38
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,359,539.38

Approved indirect cost rate: 3.91%
Highest rate used in any program: 3.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	54,477,240.00	2,130,060.00	3.91%
01	3060	374,362.00	14,638.00	3.91%
01	3061	80,714.00	3,156.00	3.91%
01	3180	802,972.00	31,396.00	3.91%
01	3310	13,942,781.00	545,163.00	3.91%
01	3311	25,727.00	1,006.00	3.91%
01	3315	335,386.00	13,113.00	3.91%
01	3326	24,628.00	963.00	3.91%
01	3327	646,843.00	25,291.00	3.91%
01	3345	2,578.00	100.00	3.88%
01	3385	92,267.00	3,607.00	3.91%
01	3395	60,737.00	2,375.00	3.91%
01	3550	931,312.00	36,414.00	3.91%
01	4035	8,728,449.00	341,282.00	3.91%
01	4124	884,631.00	34,589.00	3.91%
01	4128	422,029.00	16,502.00	3.91%
01	4201	103,186.00	4,035.00	3.91%
01	4203	1,289,433.00	50,416.00	3.91%
01	4510	55,641.00	2,175.00	3.91%
01	5370	1,907,949.00	74,601.00	3.91%
01	5810	1,783,433.00	69,732.00	3.91%
01	6010	4,241,061.00	165,835.00	3.91%
01	6230	142,982.00	5,590.00	3.91%
01	6385	158,872.00	6,212.00	3.91%
01	6387	1,962,902.00	76,749.00	3.91%
01	6388	1,780,853.00	69,631.00	3.91%
01	6500	106,425,374.00	4,161,232.00	3.91%
01	6510	1,527,850.00	59,738.00	3.91%
01	6512	3,239,130.00	126,650.00	3.91%
01	6515	28,955.00	1,132.00	3.91%
01	6520	442,715.00	17,310.00	3.91%
01	7085	257,093.00	10,052.00	3.91%
01	7220	456,559.00	17,853.00	3.91%
01	7311	480,081.00	18,771.00	3.91%
01	7510	677,670.00	26,497.00	3.91%
01	8150	29,195,998.00	1,141,563.00	3.91%
01	9010	3,083,541.00	101,412.00	3.29%
11	3555	175,318.00	6,854.00	3.91%
11	5810	0.00	450.00	N/A
11	6391	5,156,238.00	201,608.00	3.91%
12	5025	398,432.00	15,578.00	3.91%
12	5035	650,558.00	25,436.00	3.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6052	42,761.00	1,671.00	3.91%
12	6105	15,801,215.00	617,827.00	3.91%
12	9010	59,350.00	2,320.00	3.91%
13	5310	44,424,556.00	1,737,000.00	3.91%
13	5320	5,684,903.00	222,279.00	3.91%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	780,330,472.00	2.57%	800,390,947.00	2.43%	819,822,854.00
2. Federal Revenues	8100-8299	1,520,620.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	19,022,216.00	-22.58%	14,726,520.00	0.51%	14,801,520.00
4. Other Local Revenues	8600-8799	11,749,439.00	-3.83%	11,299,439.00	0.00%	11,299,439.00
5. Other Financing Sources						
a. Transfers In	8900-8929	28,920.00	0.00%	28,920.00	0.00%	28,920.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(108,748,034.00)	3.89%	(112,981,779.00)	3.65%	(117,109,289.00)
6. Total (Sum lines A1 thru A5c)		703,903,633.00	1.36%	713,464,047.00	2.16%	728,843,444.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				341,277,382.00		346,455,487.00
b. Step & Column Adjustment				1,572,263.00		1,572,263.00
c. Cost-of-Living Adjustment				2,379,293.00		2,379,293.00
d. Other Adjustments				1,226,549.00		1,993,751.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	341,277,382.00	1.52%	346,455,487.00	1.72%	352,400,794.00
2. Classified Salaries						
a. Base Salaries				89,652,325.00		90,855,377.00
b. Step & Column Adjustment				881,508.00		881,508.00
c. Cost-of-Living Adjustment				1,184,772.00		1,184,024.00
d. Other Adjustments				(863,228.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,652,325.00	1.34%	90,855,377.00	2.27%	92,920,909.00
3. Employee Benefits	3000-3999	189,188,370.00	6.56%	201,595,688.00	2.94%	207,515,224.00
4. Books and Supplies	4000-4999	39,917,552.00	-20.16%	31,869,775.00	0.81%	32,128,775.00
5. Services and Other Operating Expenditures	5000-5999	72,517,290.00	10.09%	79,833,290.00	-6.30%	74,807,290.00
6. Capital Outlay	6000-6999	8,761,412.00	-91.31%	761,412.00	0.00%	761,412.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,714,803.00	1.05%	1,732,876.00	1.03%	1,750,775.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,237,864.00)	8.58%	(13,287,864.00)	0.00%	(13,287,864.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,781,114.00	-15.78%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		732,572,384.00	1.19%	741,316,041.00	1.24%	750,497,315.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(28,668,751.00)		(27,851,994.00)		(21,653,871.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		140,958,275.35		112,289,524.35		84,437,530.35
2. Ending Fund Balance (Sum lines C and D1)		112,289,524.35		84,437,530.35		62,783,659.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,711,208.82		1,711,208.82		1,711,208.82
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	16,700,000.00		11,200,000.00		11,200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	93,878,315.53		71,526,321.53		49,872,450.53
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		112,289,524.35		84,437,530.35		62,783,659.35

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	93,878,315.53		71,526,321.53		49,872,450.53
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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		93,878,315.53		71,526,321.53		49,872,450.53
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1D - 2021/22 includes an increase for ten designated schools which includes additional instructional time and professional development days offset with 2019/20 one-time salary. B2d - 2021/22 Classified Salaries adjustment includes 2019/20 one-time salary.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	96,801,069.00	-2.28%	94,593,035.00	-3.07%	91,693,035.00
3. Other State Revenues	8300-8599	93,390,094.00	-4.12%	89,540,094.00	2.01%	91,340,094.00
4. Other Local Revenues	8600-8799	4,524,864.00	-15.49%	3,823,937.00	0.00%	3,823,937.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,511,096.00	-55.31%	3,356,409.00	0.00%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	108,748,034.00	3.89%	112,981,779.00	3.65%	117,109,289.00
6. Total (Sum lines A1 thru A5c)		310,975,157.00	-2.15%	304,295,254.00	0.99%	307,322,764.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				90,159,950.00		90,563,105.00
b. Step & Column Adjustment				403,155.00		203,155.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	90,159,950.00	0.45%	90,563,105.00	0.22%	90,766,260.00
2. Classified Salaries						
a. Base Salaries				51,629,064.00		51,930,641.00
b. Step & Column Adjustment				301,577.00		101,577.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,629,064.00	0.58%	51,930,641.00	0.20%	52,032,218.00
3. Employee Benefits	3000-3999	102,496,827.00	1.32%	103,853,554.00	1.05%	104,948,559.00
4. Books and Supplies	4000-4999	20,835,987.00	9.87%	22,891,721.00	1.07%	23,136,178.00
5. Services and Other Operating Expenditures	5000-5999	26,976,080.00	-21.28%	21,235,151.00	-9.48%	19,222,605.00
6. Capital Outlay	6000-6999	14,229,754.00	-91.00%	1,280,681.00	0.00%	1,280,680.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,749,771.00	0.00%	1,749,771.00	0.00%	1,749,771.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,406,841.00	-7.44%	8,706,841.00	24.39%	10,830,084.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,511,096.00	-55.31%	3,356,409.00	0.00%	3,356,409.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		324,995,370.00	-5.98%	305,567,874.00	0.57%	307,322,764.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,020,213.00)		(1,272,620.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,292,833.94		1,272,620.94		0.94
2. Ending Fund Balance (Sum lines C and D1)		1,272,620.94		0.94		0.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,272,620.94		0.94		0.94
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)		1,272,620.94		0.94		0.94

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	780,330,472.00	2.57%	800,390,947.00	2.43%	819,822,854.00
2. Federal Revenues	8100-8299	98,321,689.00	-3.79%	94,593,035.00	-3.07%	91,693,035.00
3. Other State Revenues	8300-8599	112,412,310.00	-7.25%	104,266,614.00	1.80%	106,141,614.00
4. Other Local Revenues	8600-8799	16,274,303.00	-7.07%	15,123,376.00	0.00%	15,123,376.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,540,016.00	-55.10%	3,385,329.00	0.00%	3,385,329.00
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)		1,014,878,790.00	0.28%	1,017,759,301.00	1.81%	1,036,166,208.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				431,437,332.00		437,018,592.00
b. Step & Column Adjustment				1,975,418.00		1,775,418.00
c. Cost-of-Living Adjustment				2,379,293.00		2,379,293.00
d. Other Adjustments				1,226,549.00		1,993,751.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	431,437,332.00	1.29%	437,018,592.00	1.41%	443,167,054.00
2. Classified Salaries						
a. Base Salaries				141,281,389.00		142,786,018.00
b. Step & Column Adjustment				1,183,085.00		983,085.00
c. Cost-of-Living Adjustment				1,184,772.00		1,184,024.00
d. Other Adjustments				(863,228.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	141,281,389.00	1.06%	142,786,018.00	1.52%	144,953,127.00
3. Employee Benefits	3000-3999	291,685,197.00	4.72%	305,449,242.00	2.30%	312,463,783.00
4. Books and Supplies	4000-4999	60,753,539.00	-9.86%	54,761,496.00	0.92%	55,264,953.00
5. Services and Other Operating Expenditures	5000-5999	99,493,370.00	1.58%	101,068,441.00	-6.96%	94,029,895.00
6. Capital Outlay	6000-6999	22,991,166.00	-91.12%	2,042,093.00	0.00%	2,042,092.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,464,574.00	0.52%	3,482,647.00	0.51%	3,500,546.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,831,023.00)	61.82%	(4,581,023.00)	-46.35%	(2,457,780.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,292,210.00	-47.74%	4,856,409.00	0.00%	4,856,409.00
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)		1,057,567,754.00	-1.01%	1,046,883,915.00	1.04%	1,057,820,079.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(42,688,964.00)		(29,124,614.00)		(21,653,871.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		156,251,109.29		113,562,145.29		84,437,531.29
2. Ending Fund Balance (Sum lines C and D1)		113,562,145.29		84,437,531.29		62,783,660.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,711,208.82		1,711,208.82		1,711,208.82
b. Restricted	9740	1,272,620.94		0.94		0.94
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	16,700,000.00		11,200,000.00		11,200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	93,878,315.53		71,526,321.53		49,872,450.53
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		113,562,145.29		84,437,531.29		62,783,660.29

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	93,878,315.53		71,526,321.53		49,872,450.53
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)		93,878,315.53		71,526,321.53		49,872,450.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.88%		6.83%		4.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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				
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)		67,000.00		66,925.00		66,825.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,057,567,754.00		1,046,883,915.00		1,057,820,079.00
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)		1,057,567,754.00		1,046,883,915.00		1,057,820,079.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		21,151,355.08		20,937,678.30		21,156,401.58
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)		21,151,355.08		20,937,678.30		21,156,401.58
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	(2,154,739.00)	0.00	(2,831,023.00)				
Other Sources/Uses Detail					7,540,016.00	9,292,210.00		
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	56,437.00	0.00	208,912.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	306.00	0.00	662,832.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	304,646.00	0.00	1,959,279.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	830,899.00	0.00			7,511,096.00	0.00		
Other Sources/Uses Detail								
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	100,000.00	0.00						
Other Sources/Uses Detail					0.00	57,233,055.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
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	640,587.00	0.00						
Other Sources/Uses Detail					49,721,959.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	130,266.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	91,598.00	0.00						
Other Sources/Uses Detail					281,114.00	2,000,000.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,154,739.00	(2,154,739.00)	2,831,023.00	(2,831,023.00)	68,554,185.00	68,554,185.00		

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	66,900.00	67,000.00		
Charter School	0.00	0.00		
Total ADA	66,900.00	67,000.00	0.1%	Met
1st Subsequent Year (2020-21)				
District Regular	66,800.00	66,925.00		
Charter School				
Total ADA	66,800.00	66,925.00	0.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	66,700.00	66,825.00		
Charter School				
Total ADA	66,700.00	66,825.00	0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	70,649	70,800		
Charter School				
Total Enrollment	70,649	70,800	0.2%	Met
1st Subsequent Year (2020-21)				
District Regular	70,549	70,725		
Charter School				
Total Enrollment	70,549	70,725	0.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	70,449	70,625		
Charter School				
Total Enrollment	70,449	70,625	0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	66,710	71,704	
Charter School			
Total ADA/Enrollment	66,710	71,704	93.0%
Second Prior Year (2017-18)			
District Regular	66,674	71,030	
Charter School			
Total ADA/Enrollment	66,674	71,030	93.9%
First Prior Year (2018-19)			
District Regular	67,037	70,749	
Charter School	0		
Total ADA/Enrollment	67,037	70,749	94.8%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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	67,000	70,800		
Charter School	0			
Total ADA/Enrollment	67,000	70,800	94.6%	Not Met
1st Subsequent Year (2020-21)				
District Regular	66,975	70,725		
Charter School				
Total ADA/Enrollment	66,975	70,725	94.7%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	66,825	70,625		
Charter School				
Total ADA/Enrollment	66,825	70,625	94.6%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district has fully implemented Saturday Academy at all schools in 2018/19 and the reason for the change in 2019/20 and future ADA projections.

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)	781,096,899.00	782,447,894.00	0.2%	Met
1st Subsequent Year (2020-21)	796,554,806.00	798,273,525.00	0.2%	Met
2nd Subsequent Year (2021-22)	815,941,523.00	817,705,432.00	0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since 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)	493,201,699.83	576,687,477.58	85.5%
Second Prior Year (2017-18)	554,425,004.85	663,442,333.21	83.6%
First Prior Year (2018-19)	587,317,848.94	693,084,303.42	84.7%
	Historical Average Ratio:		84.6%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.6% to 87.6%	81.6% to 87.6%	81.6% to 87.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	620,118,077.00	730,791,270.00	84.9%	Met
1st Subsequent Year (2020-21)	638,906,552.00	739,816,041.00	86.4%	Met
2nd Subsequent Year (2021-22)	652,836,927.00	748,997,315.00	87.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	107,785,729.00	98,321,689.00	-8.8%	Yes
1st Subsequent Year (2020-21)	97,577,695.00	94,593,035.00	-3.1%	No
2nd Subsequent Year (2021-22)	87,577,695.00	91,693,035.00	4.7%	No

Explanation:
(required if Yes)

Planned carryover of grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	101,717,629.00	112,412,310.00	10.5%	Yes
1st Subsequent Year (2020-21)	101,143,673.00	104,266,614.00	3.1%	No
2nd Subsequent Year (2021-22)	101,273,533.00	106,141,614.00	4.8%	No

Explanation:
(required if Yes)

The state allocated one time special education equalization and preschool funding after the adopted budget was approved by the Board.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	15,897,035.00	16,274,303.00	2.4%	No
1st Subsequent Year (2020-21)	14,946,108.00	15,123,376.00	1.2%	No
2nd Subsequent Year (2021-22)	14,246,108.00	15,123,376.00	6.2%	Yes

Explanation:
(required if Yes)

CalSTRS refunds in 2019/20 increased by \$1.0 million compared to the prior year and assumed ongoing.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	70,040,458.00	60,753,539.00	-13.3%	Yes
1st Subsequent Year (2020-21)	55,253,343.00	54,761,496.00	-0.9%	No
2nd Subsequent Year (2021-22)	47,542,265.00	55,264,953.00	16.2%	Yes

Explanation:
(required if Yes)

One time facility projects programmed in 2019/20 will carryover to 2019/20.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	100,616,585.00	99,493,370.00	-1.1%	No
1st Subsequent Year (2020-21)	95,891,659.00	101,068,441.00	5.4%	Yes
2nd Subsequent Year (2021-22)	90,297,773.00	94,029,895.00	4.1%	No

Explanation:
(required if Yes)

One time facility projects programmed in 2019/20 will carryover to 2019/20.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	225,400,393.00	227,008,302.00	0.7%	Met
1st Subsequent Year (2020-21)	213,667,476.00	213,983,025.00	0.1%	Met
2nd Subsequent Year (2021-22)	203,097,336.00	212,958,025.00	4.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	170,657,043.00	160,246,909.00	-6.1%	Not Met
1st Subsequent Year (2020-21)	151,145,002.00	155,829,937.00	3.1%	Met
2nd Subsequent Year (2021-22)	137,840,038.00	149,294,848.00	8.3%	Not Met

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

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

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

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

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

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

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

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

One time facility projects programmed in 2019/20 will carryover to 2019/20.

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

One time facility projects programmed in 2019/20 will carryover to 2019/20.

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	31,727,032.62	38,010,775.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		33,856,088.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.9%	6.8%	4.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.0%	2.3%	1.6%

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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(28,668,751.00)	732,572,384.00	3.9%	Not Met
1st Subsequent Year (2020-21)	(27,851,994.00)	741,316,041.00	3.8%	Not Met
2nd Subsequent Year (2021-22)	(21,653,871.00)	750,497,315.00	2.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

While the district is deficit spending for these years, the district is utilizing one-time funds for one-time expenditures, mainly for facility projects. The fiscal years are deficit spending in large part due to the increase in employer costs for Cal-STRS and Cal-PERS as well as statutory requirements for minimum wage increases. The district will plan appropriate adjustments in future years.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	113,562,145.29	Met
1st Subsequent Year (2020-21)	84,437,531.29	Met
2nd Subsequent Year (2021-22)	62,783,660.29	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2019-20)	175,318,274.40	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	67,000	66,925	66,825
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,057,567,754.00	1,046,883,915.00	1,057,820,079.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,057,567,754.00	1,046,883,915.00	1,057,820,079.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	21,151,355.08	20,937,678.30	21,156,401.58
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	21,151,355.08	20,937,678.30	21,156,401.58

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	93,878,315.53	71,526,321.53	49,872,450.53
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	93,878,315.53	71,526,321.53	49,872,450.53
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.88%	6.83%	4.71%
District's Reserve Standard (Section 10B, Line 7):	21,151,355.08	20,937,678.30	21,156,401.58
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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)

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(108,131,397.00)	(108,748,034.00)	0.6%	616,637.00	Met
1st Subsequent Year (2020-21)	(109,273,572.00)	(112,981,779.00)	3.4%	3,708,207.00	Met
2nd Subsequent Year (2021-22)	(112,648,783.00)	(117,109,289.00)	4.0%	4,460,506.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	3,385,329.00	7,540,016.00	122.7%	4,154,687.00	Not Met
1st Subsequent Year (2020-21)	3,385,329.00	3,385,329.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	3,385,329.00	3,385,329.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	5,137,523.00	9,292,210.00	80.9%	4,154,687.00	Not Met
1st Subsequent Year (2020-21)	4,856,409.00	4,856,409.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	4,856,409.00	4,856,409.00	0.0%	0.00	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)

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)

Increased bond funding is planned to support restricted routine maintenance and deferred maintenance projects.

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

Explanation:
(required if NOT met)

Increased bond funding is planned to support restricted routine maintenance and deferred maintenance projects.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases				
Certificates of Participation				
General Obligation Bonds	31	General Obligation Bonds	General Obligation Bonds	61,929,032
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				61,929,032

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	48,457,068	54,401,865	55,039,631	47,391,887
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	48,457,068	54,401,865	55,039,631	47,391,887
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments are supported by property tax payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

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
1,024,167,885.00	1,067,966,943.00
5,412,079.00	48,711,652.00
1,018,755,806.00	1,019,255,291.00

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

Actuarial	Actuarial
Oct 01, 2018	Oct 08, 2019

- 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
74,270,820.00	70,444,311.00
74,270,820.00	70,444,311.00
74,270,820.00	70,444,311.00

- 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)

46,854,911.00	46,380,055.00
47,189,261.00	48,280,055.00
47,189,261.00	49,730,055.00

- 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)

47,011,894.00	44,664,550.00
47,907,274.00	45,664,550.00
48,802,654.00	46,664,550.00

- d. Number of retirees receiving OPEB benefits

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

5,120	5,250
5,170	5,300
5,220	5,350

4. Comments:

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

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

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

Yes

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

Yes

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

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. Accrued liability for self-insurance programs	59,555,023.00	59,133,834.00
b. Unfunded liability for self-insurance programs	8,648,089.00	9,163,338.00

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. Required contribution (funding) for self-insurance programs	170,751,405.00	163,530,266.00
Current Year (2019-20)	174,287,258.00	166,941,155.00
1st Subsequent Year (2020-21)	177,686,306.00	171,058,951.00
2nd Subsequent Year (2021-22)		

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

b. Amount contributed (funded) for self-insurance programs	170,751,405.00	163,530,266.00
Current Year (2019-20)	174,287,258.00	166,941,155.00
1st Subsequent Year (2020-21)	177,686,306.00	171,058,951.00
2nd Subsequent Year (2021-22)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,987.0	4,025.0	4,025.0	4,025.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

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

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

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- 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?

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.

Yes

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	2,633.0	2,728.0	2,728.0	2,728.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?

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	811.0	847.0	847.0	847.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

- 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)

**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)

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

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

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

S9. Status of Other Funds

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

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.

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|------------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="button" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="button" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="button" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="button" value="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? | <input type="button" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="button" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="button" value="Yes"/> |
| 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.) | <input type="button" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="button" value="No"/> |

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review