



2019-20 ADOPTED BUDGET



2019-20 FIRST INTERIM REPORT

State SACS and District Schedules for
First Interim Financial Report
December 17, 2019

GENERAL FUND SUMMARY

2019-20 ADOPTED BUDGET

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2019-20 FIRST INTERIM BUDGET

Description	Resource Codes	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	159,364,828.89	159,364,828.89	35,306,678.95	159,084,398.13	(280,430.76)	-0.2%
2) Federal Revenue		8100-8299	406,551.32	406,551.32	119,385.51	406,551.32	0.00	0.0%
3) Other State Revenue		8300-8599	3,013,900.00	3,013,900.00	32,486.49	6,037,696.00	3,023,796.00	100.3%
4) Other Local Revenue		8600-8799	5,232,909.82	5,232,909.82	1,563,024.76	5,456,557.71	223,647.89	4.3%
5) TOTAL, REVENUES			168,018,190.03	168,018,190.03	37,021,575.71	170,985,203.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,313,960.25	65,313,960.25	18,492,948.63	67,375,128.75	(2,061,168.50)	-3.2%
2) Classified Salaries		2000-2999	19,513,485.03	19,513,485.03	6,154,778.05	20,185,722.26	(672,237.23)	-3.4%
3) Employee Benefits		3000-3999	31,409,558.27	31,409,558.27	9,035,050.18	32,557,798.93	(1,148,240.66)	-3.7%
4) Books and Supplies		4000-4999	3,860,021.01	3,860,021.01	1,037,878.18	9,746,650.96	(5,886,629.95)	-152.5%
5) Services and Other Operating Expenditures		5000-5999	10,074,266.20	10,074,266.20	4,624,750.53	14,692,914.01	(4,618,647.81)	-45.8%
6) Capital Outlay		6000-6999	17,300.00	17,300.00	144,584.13	983,907.00	(966,607.00)	-5587.3%
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	(1,676,476.21)	(1,676,476.21)	(741,593.00)	(1,960,924.25)	284,448.04	-17.0%
9) TOTAL, EXPENDITURES			128,512,114.55	128,512,114.55	38,748,396.70	143,581,197.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,506,075.48	39,506,075.48	(1,726,820.99)	27,404,005.50		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
b) Transfers Out		7600-7629	1,530,912.11	1,530,912.11	1,737,641.11	1,737,641.11	(206,729.00)	-13.5%
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	(35,275,958.03)	(35,275,958.03)	(35,944,097.26)	(35,944,097.26)	(668,139.23)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,789,370.14)	(36,789,370.14)	(37,681,738.37)	(37,664,238.37)		

Description	Resource Codes	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)			2,716,705.34	2,716,705.34	(39,408,559.36)	(10,260,232.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,190,355.10	36,190,355.10		36,190,355.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,190,355.10	36,190,355.10		36,190,355.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,190,355.10	36,190,355.10		36,190,355.10		
2) Ending Balance, June 30 (E + F1e)			38,907,060.44	38,907,060.44		25,930,122.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	255,372.00	255,372.00		260,370.51		
Prepaid Items		9713	195,062.00	195,062.00		195,062.00		
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	5,960,890.68	5,960,890.68		6,851,404.84		
Unassigned/Unappropriated Amount		9790	32,345,735.76	32,345,735.76		18,473,284.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	102,178,837.00	102,178,837.00	28,722,921.00	100,649,097.00	(1,529,740.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	22,680,977.00	22,680,977.00	6,331,975.00	25,327,900.00	2,646,923.00	11.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	(449,532.00)	(449,532.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	216,421.00	216,421.00	0.00	224,279.00	7,858.00	3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	32,781,446.00	32,781,446.00	43,322.43	34,089,580.00	1,308,134.00	4.0%
Unsecured Roll Taxes		8042	1,021,772.00	1,021,772.00	1,036,765.15	1,074,054.00	52,282.00	5.1%
Prior Years' Taxes		8043	(7,279.00)	(7,279.00)	5,415.40	6,229.00	13,508.00	-185.6%
Supplemental Taxes		8044	2,015,254.00	2,015,254.00	446,667.90	2,111,166.00	95,912.00	4.8%
Education Revenue Augmentation Fund (ERAF)		8045	(121,370.00)	(121,370.00)	0.00	(145,644.00)	(24,274.00)	20.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,281,683.00	3,281,683.00	0.00	1,290,474.00	(1,991,209.00)	-60.7%
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			164,047,741.00	164,047,741.00	36,587,066.88	164,177,603.00	129,862.00	0.1%
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	(4,682,912.11)	(4,682,912.11)	(1,280,387.93)	(5,093,204.87)	(410,292.76)	8.8%
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			159,364,828.89	159,364,828.89	35,306,678.95	159,084,398.13	(280,430.76)	-0.2%
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	6,551.32	6,551.32	0.00	6,551.32	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						

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Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	400,000.00	400,000.00	119,385.51	400,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			406,551.32	406,551.32	119,385.51	406,551.32	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	495,058.00	495,058.00	0.00	495,058.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,518,842.00	2,518,842.00	32,486.49	2,551,329.00	32,487.00	1.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	2,991,309.00	2,991,309.00	New
TOTAL, OTHER STATE REVENUE			3,013,900.00	3,013,900.00	32,486.49	6,037,696.00	3,023,796.00	100.3%

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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	25,000.00	25,000.00	8,206.48	25,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	133,921.00	133,921.00	23,673.75	133,921.00	0.00	0.0%
Interest		8660	702,010.00	702,010.00	242,356.72	702,010.00	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	86,375.00	86,375.00	35,936.00	86,800.00	425.00	0.5%
Interagency Services		8677	239,500.00	239,500.00	29,727.78	239,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,046,103.82	4,046,103.82	1,223,124.03	4,269,326.71	223,222.89	5.5%
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			5,232,909.82	5,232,909.82	1,563,024.76	5,456,557.71	223,647.89	4.3%
TOTAL, REVENUES			168,018,190.03	168,018,190.03	37,021,575.71	170,985,203.16	2,967,013.13	1.8%

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Certificated Teachers' Salaries		1100	54,808,568.00	54,808,568.00	14,971,567.64	56,121,445.33	(1,312,877.33)	-2.4%
Certificated Pupil Support Salaries		1200	3,600,181.00	3,600,181.00	1,163,328.03	4,000,979.83	(400,798.83)	-11.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,478,373.00	6,478,373.00	2,128,793.85	6,457,854.59	20,518.41	0.3%
Other Certificated Salaries		1900	426,838.25	426,838.25	229,259.11	794,849.00	(368,010.75)	-86.2%
TOTAL, CERTIFICATED SALARIES			65,313,960.25	65,313,960.25	18,492,948.63	67,375,128.75	(2,061,168.50)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,272,967.03	1,272,967.03	346,497.18	1,303,442.07	(30,475.04)	-2.4%
Classified Support Salaries		2200	8,063,844.00	8,063,844.00	2,614,325.13	8,174,228.61	(110,384.61)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	2,555,214.00	2,555,214.00	858,175.57	2,574,081.00	(18,867.00)	-0.7%
Clerical, Technical and Office Salaries		2400	6,487,355.00	6,487,355.00	2,036,089.60	6,953,290.59	(465,935.59)	-7.2%
Other Classified Salaries		2900	1,134,105.00	1,134,105.00	299,690.57	1,180,679.99	(46,574.99)	-4.1%
TOTAL, CLASSIFIED SALARIES			19,513,485.03	19,513,485.03	6,154,778.05	20,185,722.26	(672,237.23)	-3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,032,382.28	11,032,382.28	3,086,312.60	11,311,658.20	(279,275.92)	-2.5%
PERS		3201-3202	3,639,721.21	3,639,721.21	1,063,593.60	3,677,006.25	(37,285.04)	-1.0%
OASDI/Medicare/Alternative		3301-3302	2,542,290.02	2,542,290.02	715,482.65	2,547,365.52	(5,075.50)	-0.2%
Health and Welfare Benefits		3401-3402	10,249,707.00	10,249,707.00	2,817,034.52	10,640,361.57	(390,654.57)	-3.8%
Unemployment Insurance		3501-3502	62,076.53	62,076.53	12,315.82	70,199.09	(8,122.56)	-13.1%
Workers' Compensation		3601-3602	2,830,259.59	2,830,259.59	885,183.55	2,932,386.66	(102,127.07)	-3.6%
OPEB, Allocated		3701-3702	994,670.64	994,670.64	436,021.16	1,313,715.64	(319,045.00)	-32.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	58,451.00	58,451.00	19,106.28	65,106.00	(6,655.00)	-11.4%
TOTAL, EMPLOYEE BENEFITS			31,409,558.27	31,409,558.27	9,035,050.18	32,557,798.93	(1,148,240.66)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	250,000.00	250,000.00	0.00	50,000.00	200,000.00	80.0%
Books and Other Reference Materials		4200	278,197.20	278,197.20	6,035.47	1,230,163.36	(951,966.16)	-342.2%
Materials and Supplies		4300	2,892,381.81	2,892,381.81	919,200.95	5,155,128.84	(2,262,747.03)	-78.2%
Noncapitalized Equipment		4400	439,442.00	439,442.00	112,641.76	3,311,358.76	(2,871,916.76)	-653.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,860,021.01	3,860,021.01	1,037,878.18	9,746,650.96	(5,886,629.95)	-152.5%
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	354,825.00	354,825.00	216,433.04	750,218.30	(395,393.30)	-111.4%
Dues and Memberships		5300	48,240.00	48,240.00	43,150.07	59,040.00	(10,800.00)	-22.4%
Insurance		5400-5450	909,165.00	909,165.00	1,054,525.50	1,074,165.00	(165,000.00)	-18.1%
Operations and Housekeeping Services		5500	2,803,660.00	2,803,660.00	1,034,144.02	2,803,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,166,327.00	1,166,327.00	265,565.45	1,966,118.53	(799,791.53)	-68.6%
Transfers of Direct Costs		5710	(331,072.80)	(331,072.80)	(26,308.54)	(383,512.86)	52,440.06	-15.8%
Transfers of Direct Costs - Interfund		5750	(6,795.00)	(6,795.00)	(3,717.23)	(6,945.00)	150.00	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	3,683,589.00	3,683,589.00	1,910,040.21	6,974,890.04	(3,291,301.04)	-89.4%
Communications		5900	1,446,328.00	1,446,328.00	130,918.01	1,455,280.00	(8,952.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,074,266.20	10,074,266.20	4,624,750.53	14,692,914.01	(4,618,647.81)	-45.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,413.00	(5,413.00)	New
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	17,300.00	17,300.00	57,255.71	464,944.00	(447,644.00)	-2587.5%
Equipment Replacement		6500	0.00	0.00	87,328.42	513,550.00	(513,550.00)	New
TOTAL, CAPITAL OUTLAY			17,300.00	17,300.00	144,584.13	983,907.00	(966,607.00)	-5587.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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		7310	(1,066,295.73)	(1,066,295.73)	(741,593.00)	(1,344,446.87)	278,151.14	-26.1%
Transfers of Indirect Costs - Interfund		7350	(610,180.48)	(610,180.48)	0.00	(616,477.38)	6,296.90	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,676,476.21)	(1,676,476.21)	(741,593.00)	(1,960,924.25)	284,448.04	-17.0%
TOTAL, EXPENDITURES			128,512,114.55	128,512,114.55	38,748,396.70	143,581,197.66	(15,069,083.11)	-11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,500.00	17,500.00	0.00	17,500.00	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	1,530,912.11	1,530,912.11	1,737,641.11	1,737,641.11	(206,729.00)	-13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,530,912.11	1,530,912.11	1,737,641.11	1,737,641.11	(206,729.00)	-13.5%
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	(35,275,958.03)	(35,275,958.03)	(35,944,097.26)	(35,944,097.26)	(668,139.23)	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,275,958.03)	(35,275,958.03)	(35,944,097.26)	(35,944,097.26)	(668,139.23)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(36,789,370.14)	(36,789,370.14)	(37,681,738.37)	(37,664,238.37)	(874,868.23)	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	879,290.00	879,290.00	0.00	915,937.00	36,647.00	4.2%
2) Federal Revenue		8100-8299	11,874,029.00	11,874,029.00	2,975,990.70	14,870,844.70	2,996,815.70	25.2%
3) Other State Revenue		8300-8599	8,695,742.40	8,695,742.40	745,758.57	8,861,811.78	166,069.38	1.9%
4) Other Local Revenue		8600-8799	11,928,309.91	11,928,309.91	3,181,623.89	14,418,233.58	2,489,923.67	20.9%
5) TOTAL, REVENUES			33,377,371.31	33,377,371.31	6,903,373.16	39,066,827.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,513,069.36	18,513,069.36	5,528,154.38	20,177,767.54	(1,664,698.18)	-9.0%
2) Classified Salaries		2000-2999	16,460,046.18	16,460,046.18	4,803,260.41	16,535,689.24	(75,643.06)	-0.5%
3) Employee Benefits		3000-3999	20,318,881.99	20,318,881.99	3,666,764.61	20,495,846.01	(176,964.02)	-0.9%
4) Books and Supplies		4000-4999	1,895,357.30	1,895,357.30	405,374.46	3,723,903.43	(1,828,546.13)	-96.5%
5) Services and Other Operating Expenditures		5000-5999	6,996,836.78	6,996,836.78	1,523,067.64	13,280,431.54	(6,283,594.76)	-89.8%
6) Capital Outlay		6000-6999	2,472,242.00	2,472,242.00	1,913,090.95	6,569,487.81	(4,097,245.81)	-165.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	930,600.00	930,600.00	240,949.58	933,750.00	(3,150.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,066,295.73	1,066,295.73	741,593.00	1,344,446.87	(278,151.14)	-26.1%
9) TOTAL, EXPENDITURES			68,653,329.34	68,653,329.34	18,822,255.03	83,061,322.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,275,958.03)	(35,275,958.03)	(11,918,881.87)	(43,994,495.38)		
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	35,275,958.03	35,275,958.03	35,944,097.26	35,944,097.26	668,139.23	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,275,958.03	35,275,958.03	35,944,097.26	35,944,097.26		

Description	Resource Codes	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)			0.00	0.00	24,025,215.39	(8,050,398.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,050,398.12	8,050,398.12		8,050,398.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,050,398.12	8,050,398.12		8,050,398.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,050,398.12	8,050,398.12		8,050,398.12		
2) Ending Balance, June 30 (E + F1e)			8,050,398.12	8,050,398.12		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	8,050,398.12	8,050,398.12		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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	879,290.00	879,290.00	0.00	915,937.00	36,647.00	4.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			879,290.00	879,290.00	0.00	915,937.00	36,647.00	4.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,483,411.00	3,483,411.00	0.00	3,483,411.00	0.00	0.0%
Special Education Discretionary Grants		8182	362,011.00	362,011.00	0.00	362,011.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,938,259.00	5,938,259.00	787,479.81	6,504,463.81	566,204.81	9.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	699,402.00	699,402.00	548,019.66	1,120,497.66	421,095.66	60.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	147,590.00	147,590.00	241.73	71,735.73	(75,854.27)	-51.4%
Title III, Part A, English Learner Program	4203	8290	561,316.00	561,316.00	287,170.20	971,332.20	410,016.20	73.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	382,040.00	382,040.00	478,079.30	1,407,393.30	1,025,353.30	268.4%
Other NCLB / Every Student Succeeds Act	5630	8290	382,040.00	382,040.00	478,079.30	1,407,393.30	1,025,353.30	268.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	300,000.00	300,000.00	875,000.00	950,000.00	650,000.00	216.7%
TOTAL, FEDERAL REVENUE			11,874,029.00	11,874,029.00	2,975,990.70	14,870,844.70	2,996,815.70	25.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	838,193.00	838,193.00	249,540.00	838,193.00	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	873,440.00	873,440.00	73,783.20	947,223.20	73,783.20	8.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	25,008.37	25,008.37	25,008.37	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	70,908.40	70,908.40	0.00	118,653.21	47,744.81	67.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,913,201.00	6,913,201.00	397,427.00	6,932,734.00	19,533.00	0.3%
TOTAL, OTHER STATE REVENUE			8,695,742.40	8,695,742.40	745,758.57	8,861,811.78	166,069.38	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	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	3,274,147.91	3,274,147.91	97,642.74	3,452,786.50	178,638.59	5.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	709,597.00	709,597.00	880,721.15	2,490,730.08	1,781,133.08	251.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,944,565.00	7,944,565.00	2,203,260.00	8,474,717.00	530,152.00	6.7%
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			11,928,309.91	11,928,309.91	3,181,623.89	14,418,233.58	2,489,923.67	20.9%
TOTAL, REVENUES			33,377,371.31	33,377,371.31	6,903,373.16	39,066,827.06	5,689,455.75	17.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,300,332.80	15,300,332.80	4,386,524.57	16,747,176.98	(1,446,844.18)	-9.5%
Certificated Pupil Support Salaries		1200	695,126.56	695,126.56	240,961.60	853,904.56	(158,778.00)	-22.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,439,471.00	1,439,471.00	536,220.79	1,567,787.00	(128,316.00)	-8.9%
Other Certificated Salaries		1900	1,078,139.00	1,078,139.00	364,447.42	1,008,899.00	69,240.00	6.4%
TOTAL, CERTIFICATED SALARIES			18,513,069.36	18,513,069.36	5,528,154.38	20,177,767.54	(1,664,698.18)	-9.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,861,010.16	10,861,010.16	3,151,442.24	11,044,685.63	(183,675.47)	-1.7%
Classified Support Salaries		2200	3,115,773.73	3,115,773.73	844,635.90	2,705,640.31	410,133.42	13.2%
Classified Supervisors' and Administrators' Salaries		2300	627,567.00	627,567.00	168,879.44	483,638.00	143,929.00	22.9%
Clerical, Technical and Office Salaries		2400	844,220.38	844,220.38	281,191.35	894,887.38	(50,667.00)	-6.0%
Other Classified Salaries		2900	1,011,474.91	1,011,474.91	357,111.48	1,406,837.92	(395,363.01)	-39.1%
TOTAL, CLASSIFIED SALARIES			16,460,046.18	16,460,046.18	4,803,260.41	16,535,689.24	(75,643.06)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,984,744.40	8,984,744.40	882,759.56	9,154,749.19	(170,004.79)	-1.9%
PERS		3201-3202	3,325,943.94	3,325,943.94	913,698.29	3,311,241.24	14,702.70	0.4%
OASDI/Medicare/Alternative		3301-3302	2,117,565.17	2,117,565.17	445,159.25	2,151,239.06	(33,673.89)	-1.6%
Health and Welfare Benefits		3401-3402	4,224,974.65	4,224,974.65	1,090,491.77	4,349,858.33	(124,883.68)	-3.0%
Unemployment Insurance		3501-3502	17,965.46	17,965.46	5,153.33	19,036.66	(1,071.20)	-6.0%
Workers' Compensation		3601-3602	1,139,865.57	1,139,865.57	325,974.60	1,174,170.50	(34,304.93)	-3.0%
OPEB, Allocated		3701-3702	498,762.80	498,762.80	0.00	326,323.03	172,439.77	34.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,060.00	9,060.00	3,527.81	9,228.00	(168.00)	-1.9%
TOTAL, EMPLOYEE BENEFITS			20,318,881.99	20,318,881.99	3,666,764.61	20,495,846.01	(176,964.02)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,600.00	4,600.00	21,420.27	24,695.00	(20,095.00)	-436.8%
Books and Other Reference Materials		4200	275,770.00	275,770.00	11,274.93	257,692.00	18,078.00	6.6%
Materials and Supplies		4300	1,446,625.87	1,446,625.87	334,005.08	3,267,413.30	(1,820,787.43)	-125.9%
Noncapitalized Equipment		4400	168,361.43	168,361.43	38,674.18	174,103.13	(5,741.70)	-3.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,895,357.30	1,895,357.30	405,374.46	3,723,903.43	(1,828,546.13)	-96.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	100,000.00	493,847.00	(493,847.00)	New
Travel and Conferences		5200	398,136.73	398,136.73	57,781.18	592,965.73	(194,829.00)	-48.9%
Dues and Memberships		5300	230.00	230.00	0.00	230.00	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	617,330.00	617,330.00	382,307.60	702,972.84	(85,642.84)	-13.9%
Transfers of Direct Costs		5710	331,072.80	331,072.80	26,308.54	383,512.86	(52,440.06)	-15.8%
Transfers of Direct Costs - Interfund		5750	(20,300.00)	(20,300.00)	(3,263.41)	(20,300.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,633,420.25	5,633,420.25	953,718.43	11,079,686.11	(5,446,265.86)	-96.7%
Communications		5900	36,947.00	36,947.00	6,215.30	47,517.00	(10,570.00)	-28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,996,836.78	6,996,836.78	1,523,067.64	13,280,431.54	(6,283,594.76)	-89.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	445,651.00	445,651.00	163,109.74	910,744.00	(465,093.00)	-104.4%
Buildings and Improvements of Buildings		6200	1,920,591.00	1,920,591.00	809,114.95	4,653,443.81	(2,732,852.81)	-142.3%
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	106,000.00	106,000.00	65,205.44	129,600.00	(23,600.00)	-22.3%
Equipment Replacement		6500	0.00	0.00	875,660.82	875,700.00	(875,700.00)	New
TOTAL, CAPITAL OUTLAY			2,472,242.00	2,472,242.00	1,913,090.95	6,569,487.81	(4,097,245.81)	-165.7%
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	450,600.00	450,600.00	0.00	450,600.00	0.00	0.0%
Payments to County Offices		7142	480,000.00	480,000.00	240,949.58	483,150.00	(3,150.00)	-0.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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)			930,600.00	930,600.00	240,949.58	933,750.00	(3,150.00)	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,066,295.73	1,066,295.73	741,593.00	1,344,446.87	(278,151.14)	-26.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,066,295.73	1,066,295.73	741,593.00	1,344,446.87	(278,151.14)	-26.1%
TOTAL, EXPENDITURES			68,653,329.34	68,653,329.34	18,822,255.03	83,061,322.44	(14,407,993.10)	-21.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	35,275,958.03	35,275,958.03	35,944,097.26	35,944,097.26	668,139.23	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			35,275,958.03	35,275,958.03	35,944,097.26	35,944,097.26	668,139.23	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			35,275,958.03	35,275,958.03	35,944,097.26	35,944,097.26	(668,139.23)	1.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	160,244,118.89	160,244,118.89	35,306,678.95	160,000,335.13	(243,783.76)	-0.2%
2) Federal Revenue		8100-8299	12,280,580.32	12,280,580.32	3,095,376.21	15,277,396.02	2,996,815.70	24.4%
3) Other State Revenue		8300-8599	11,709,642.40	11,709,642.40	778,245.06	14,899,507.78	3,189,865.38	27.2%
4) Other Local Revenue		8600-8799	17,161,219.73	17,161,219.73	4,744,648.65	19,874,791.29	2,713,571.56	15.8%
5) TOTAL, REVENUES			201,395,561.34	201,395,561.34	43,924,948.87	210,052,030.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	83,827,029.61	83,827,029.61	24,021,103.01	87,552,896.29	(3,725,866.68)	-4.4%
2) Classified Salaries		2000-2999	35,973,531.21	35,973,531.21	10,958,038.46	36,721,411.50	(747,880.29)	-2.1%
3) Employee Benefits		3000-3999	51,728,440.26	51,728,440.26	12,701,814.79	53,053,644.94	(1,325,204.68)	-2.6%
4) Books and Supplies		4000-4999	5,755,378.31	5,755,378.31	1,443,252.64	13,470,554.39	(7,715,176.08)	-134.1%
5) Services and Other Operating Expenditures		5000-5999	17,071,102.98	17,071,102.98	6,147,818.17	27,973,345.55	(10,902,242.57)	-63.9%
6) Capital Outlay		6000-6999	2,489,542.00	2,489,542.00	2,057,675.08	7,553,394.81	(5,063,852.81)	-203.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	930,600.00	930,600.00	240,949.58	933,750.00	(3,150.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(610,180.48)	(610,180.48)	0.00	(616,477.38)	6,296.90	-1.0%
9) TOTAL, EXPENDITURES			197,165,443.89	197,165,443.89	57,570,651.73	226,642,520.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,230,117.45	4,230,117.45	(13,645,702.86)	(16,590,489.88)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
b) Transfers Out		7600-7629	1,530,912.11	1,530,912.11	1,737,641.11	1,737,641.11	(206,729.00)	-13.5%
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			(1,513,412.11)	(1,513,412.11)	(1,737,641.11)	(1,720,141.11)		

Description	Resource Codes	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)			2,716,705.34	2,716,705.34	(15,383,343.97)	(18,310,630.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,240,753.22	44,240,753.22		44,240,753.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,240,753.22	44,240,753.22		44,240,753.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,240,753.22	44,240,753.22		44,240,753.22		
2) Ending Balance, June 30 (E + F1e)			46,957,458.56	46,957,458.56		25,930,122.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	255,372.00	255,372.00		260,370.51		
Prepaid Items		9713	195,062.00	195,062.00		195,062.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,050,398.12	8,050,398.12		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	5,960,890.68	5,960,890.68		6,851,404.84		
Unassigned/Unappropriated Amount		9790	32,345,735.76	32,345,735.76		18,473,284.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	102,178,837.00	102,178,837.00	28,722,921.00	100,649,097.00	(1,529,740.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	22,680,977.00	22,680,977.00	6,331,975.00	25,327,900.00	2,646,923.00	11.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	(449,532.00)	(449,532.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	216,421.00	216,421.00	0.00	224,279.00	7,858.00	3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	32,781,446.00	32,781,446.00	43,322.43	34,089,580.00	1,308,134.00	4.0%
Unsecured Roll Taxes		8042	1,021,772.00	1,021,772.00	1,036,765.15	1,074,054.00	52,282.00	5.1%
Prior Years' Taxes		8043	(7,279.00)	(7,279.00)	5,415.40	6,229.00	13,508.00	-185.6%
Supplemental Taxes		8044	2,015,254.00	2,015,254.00	446,667.90	2,111,166.00	95,912.00	4.8%
Education Revenue Augmentation Fund (ERAF)		8045	(121,370.00)	(121,370.00)	0.00	(145,644.00)	(24,274.00)	20.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,281,683.00	3,281,683.00	0.00	1,290,474.00	(1,991,209.00)	-60.7%
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			164,047,741.00	164,047,741.00	36,587,066.88	164,177,603.00	129,862.00	0.1%
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	(4,682,912.11)	(4,682,912.11)	(1,280,387.93)	(5,093,204.87)	(410,292.76)	8.8%
Property Taxes Transfers		8097	879,290.00	879,290.00	0.00	915,937.00	36,647.00	4.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			160,244,118.89	160,244,118.89	35,306,678.95	160,000,335.13	(243,783.76)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,483,411.00	3,483,411.00	0.00	3,483,411.00	0.00	0.0%
Special Education Discretionary Grants		8182	362,011.00	362,011.00	0.00	362,011.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	6,551.32	6,551.32	0.00	6,551.32	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,938,259.00	5,938,259.00	787,479.81	6,504,463.81	566,204.81	9.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	699,402.00	699,402.00	548,019.66	1,120,497.66	421,095.66	60.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	147,590.00	147,590.00	241.73	71,735.73	(75,854.27)	-51.4%
Title III, Part A, English Learner Program	4203	8290	561,316.00	561,316.00	287,170.20	971,332.20	410,016.20	73.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	382,040.00	382,040.00	478,079.30	1,407,393.30	1,025,353.30	268.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	700,000.00	700,000.00	994,385.51	1,350,000.00	650,000.00	92.9%
TOTAL, FEDERAL REVENUE			12,280,580.32	12,280,580.32	3,095,376.21	15,277,396.02	2,996,815.70	24.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	838,193.00	838,193.00	249,540.00	838,193.00	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	495,058.00	495,058.00	0.00	495,058.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,392,282.00	3,392,282.00	106,269.69	3,498,552.20	106,270.20	3.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	25,008.37	25,008.37	25,008.37	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	70,908.40	70,908.40	0.00	118,653.21	47,744.81	67.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,913,201.00	6,913,201.00	397,427.00	9,924,043.00	3,010,842.00	43.6%
TOTAL, OTHER STATE REVENUE			11,709,642.40	11,709,642.40	778,245.06	14,899,507.78	3,189,865.38	27.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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	25,000.00	25,000.00	8,206.48	25,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	133,921.00	133,921.00	23,673.75	133,921.00	0.00	0.0%
Interest		8660	702,010.00	702,010.00	242,356.72	702,010.00	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	86,375.00	86,375.00	35,936.00	86,800.00	425.00	0.5%
Interagency Services		8677	3,513,647.91	3,513,647.91	127,370.52	3,692,286.50	178,638.59	5.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,755,700.82	4,755,700.82	2,103,845.18	6,760,056.79	2,004,355.97	42.1%
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	7,944,565.00	7,944,565.00	2,203,260.00	8,474,717.00	530,152.00	6.7%
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			17,161,219.73	17,161,219.73	4,744,648.65	19,874,791.29	2,713,571.56	15.8%
TOTAL, REVENUES			201,395,561.34	201,395,561.34	43,924,948.87	210,052,030.22	8,656,468.88	4.3%

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 SALARIES								
Certificated Teachers' Salaries		1100	70,108,900.80	70,108,900.80	19,358,092.21	72,868,622.31	(2,759,721.51)	-3.9%
Certificated Pupil Support Salaries		1200	4,295,307.56	4,295,307.56	1,404,289.63	4,854,884.39	(559,576.83)	-13.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,917,844.00	7,917,844.00	2,665,014.64	8,025,641.59	(107,797.59)	-1.4%
Other Certificated Salaries		1900	1,504,977.25	1,504,977.25	593,706.53	1,803,748.00	(298,770.75)	-19.9%
TOTAL, CERTIFICATED SALARIES			83,827,029.61	83,827,029.61	24,021,103.01	87,552,896.29	(3,725,866.68)	-4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,133,977.19	12,133,977.19	3,497,939.42	12,348,127.70	(214,150.51)	-1.8%
Classified Support Salaries		2200	11,179,617.73	11,179,617.73	3,458,961.03	10,879,868.92	299,748.81	2.7%
Classified Supervisors' and Administrators' Salaries		2300	3,182,781.00	3,182,781.00	1,027,055.01	3,057,719.00	125,062.00	3.9%
Clerical, Technical and Office Salaries		2400	7,331,575.38	7,331,575.38	2,317,280.95	7,848,177.97	(516,602.59)	-7.0%
Other Classified Salaries		2900	2,145,579.91	2,145,579.91	656,802.05	2,587,517.91	(441,938.00)	-20.6%
TOTAL, CLASSIFIED SALARIES			35,973,531.21	35,973,531.21	10,958,038.46	36,721,411.50	(747,880.29)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,017,126.68	20,017,126.68	3,969,072.16	20,466,407.39	(449,280.71)	-2.2%
PERS		3201-3202	6,965,665.15	6,965,665.15	1,977,291.89	6,988,247.49	(22,582.34)	-0.3%
OASDI/Medicare/Alternative		3301-3302	4,659,855.19	4,659,855.19	1,160,641.90	4,698,604.58	(38,749.39)	-0.8%
Health and Welfare Benefits		3401-3402	14,474,681.65	14,474,681.65	3,907,526.29	14,990,219.90	(515,538.25)	-3.6%
Unemployment Insurance		3501-3502	80,041.99	80,041.99	17,469.15	89,235.75	(9,193.76)	-11.5%
Workers' Compensation		3601-3602	3,970,125.16	3,970,125.16	1,211,158.15	4,106,557.16	(136,432.00)	-3.4%
OPEB, Allocated		3701-3702	1,493,433.44	1,493,433.44	436,021.16	1,640,038.67	(146,605.23)	-9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67,511.00	67,511.00	22,634.09	74,334.00	(6,823.00)	-10.1%
TOTAL, EMPLOYEE BENEFITS			51,728,440.26	51,728,440.26	12,701,814.79	53,053,644.94	(1,325,204.68)	-2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	254,600.00	254,600.00	21,420.27	74,695.00	179,905.00	70.7%
Books and Other Reference Materials		4200	553,967.20	553,967.20	17,310.40	1,487,855.36	(933,888.16)	-168.6%
Materials and Supplies		4300	4,339,007.68	4,339,007.68	1,253,206.03	8,422,542.14	(4,083,534.46)	-94.1%
Noncapitalized Equipment		4400	607,803.43	607,803.43	151,315.94	3,485,461.89	(2,877,658.46)	-473.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,755,378.31	5,755,378.31	1,443,252.64	13,470,554.39	(7,715,176.08)	-134.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	100,000.00	493,847.00	(493,847.00)	New
Travel and Conferences		5200	752,961.73	752,961.73	274,214.22	1,343,184.03	(590,222.30)	-78.4%
Dues and Memberships		5300	48,470.00	48,470.00	43,150.07	59,270.00	(10,800.00)	-22.3%
Insurance		5400-5450	909,165.00	909,165.00	1,054,525.50	1,074,165.00	(165,000.00)	-18.1%
Operations and Housekeeping Services		5500	2,803,660.00	2,803,660.00	1,034,144.02	2,803,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,783,657.00	1,783,657.00	647,873.05	2,669,091.37	(885,434.37)	-49.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,095.00)	(27,095.00)	(6,980.64)	(27,245.00)	150.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	9,317,009.25	9,317,009.25	2,863,758.64	18,054,576.15	(8,737,566.90)	-93.8%
Communications		5900	1,483,275.00	1,483,275.00	137,133.31	1,502,797.00	(19,522.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,071,102.98	17,071,102.98	6,147,818.17	27,973,345.55	(10,902,242.57)	-63.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	445,651.00	445,651.00	163,109.74	916,157.00	(470,506.00)	-105.6%
Buildings and Improvements of Buildings		6200	1,920,591.00	1,920,591.00	809,114.95	4,653,443.81	(2,732,852.81)	-142.3%
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	123,300.00	123,300.00	122,461.15	594,544.00	(471,244.00)	-382.2%
Equipment Replacement		6500	0.00	0.00	962,989.24	1,389,250.00	(1,389,250.00)	New
TOTAL, CAPITAL OUTLAY			2,489,542.00	2,489,542.00	2,057,675.08	7,553,394.81	(5,063,852.81)	-203.4%
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	450,600.00	450,600.00	0.00	450,600.00	0.00	0.0%
Payments to County Offices		7142	480,000.00	480,000.00	240,949.58	483,150.00	(3,150.00)	-0.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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)			930,600.00	930,600.00	240,949.58	933,750.00	(3,150.00)	-0.3%
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	(610,180.48)	(610,180.48)	0.00	(616,477.38)	6,296.90	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(610,180.48)	(610,180.48)	0.00	(616,477.38)	6,296.90	-1.0%
TOTAL, EXPENDITURES			197,165,443.89	197,165,443.89	57,570,651.73	226,642,520.10	(29,477,076.21)	-15.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,500.00	17,500.00	0.00	17,500.00	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	1,530,912.11	1,530,912.11	1,737,641.11	1,737,641.11	(206,729.00)	-13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,530,912.11	1,530,912.11	1,737,641.11	1,737,641.11	(206,729.00)	-13.5%
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)			(1,513,412.11)	(1,513,412.11)	(1,737,641.11)	(1,720,141.11)	206,729.00	13.7%

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

SUPPLEMENTAL SACS

FIRST INTERIM FORMS

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)	15,782.52	15,782.52	15,619.31	15,619.31	(163.21)	-1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,782.52	15,782.52	15,619.31	15,619.31	(163.21)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	5.42	5.42	5.32	5.32	(0.10)	-2%
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)	5.42	5.42	5.32	5.32	(0.10)	-2%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,787.94	15,787.94	15,624.63	15,624.63	(163.31)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			40,802,202.70	42,700,642.73	32,023,546.69	28,102,430.94	26,631,688.36	18,134,821.25	28,550,078.99	28,609,817.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,115,190.00	5,115,190.00	15,617,174.00	9,207,342.00	9,017,961.00	15,349,936.00	9,017,961.00	9,017,961.00
Property Taxes	8020-8079		305,347.71	567,543.27	211,906.78	447,373.12	0.00	10,773,305.00	7,050,653.00	909,845.00
Miscellaneous Funds	8080-8099		0.00	(279,655.31)	(630,723.10)	(370,009.52)	(321,650.00)	(321,650.00)	(321,650.00)	(321,650.00)
Federal Revenue	8100-8299		195,579.00	0.00	875,000.00	2,024,797.21	125,948.00	43,108.00	0.00	14,368.00
Other State Revenue	8300-8599		50,106.00	436,443.00	80,209.00	211,487.06	74,006.00	913,009.00	2,407,794.00	446,985.00
Other Local Revenue	8600-8799		723,337.64	678,752.56	1,335,033.19	2,007,525.26	1,065,394.00	2,577,621.00	1,101,258.00	1,598,139.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,389,560.35	6,518,273.52	17,488,599.87	13,528,515.13	9,961,659.00	29,335,329.00	19,256,016.00	11,665,648.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,003,894.26	7,635,303.33	7,709,498.74	7,672,406.68	7,804,242.00	7,688,848.00	8,562,673.00	8,860,353.00
Classified Salaries	2000-2999		1,446,985.34	3,244,215.94	3,110,379.97	3,156,457.21	3,182,383.00	3,066,117.00	3,290,238.00	3,352,665.00
Employee Benefits	3000-3999		834,724.43	3,952,167.47	3,959,848.07	3,955,074.82	3,985,905.00	4,399,646.00	5,294,754.00	5,384,945.00
Books and Supplies	4000-4999		126,206.41	519,208.26	384,655.75	413,182.23	254,851.00	1,809,440.00	412,087.00	397,468.00
Services	5000-5999		1,550,774.30	1,240,646.60	1,683,568.80	1,672,828.47	953,341.00	1,819,397.00	1,987,498.00	2,412,200.00
Capital Outlay	6000-6599		194,750.00	1,479,884.68	319,279.81	63,760.59	166,989.00	106,394.00	250,389.00	299,623.00
Other Outgo	7000-7499		24,219.90	216,729.68	0.00	(263,683.34)	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,737,641.11	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,181,554.64	18,288,155.96	17,167,231.14	18,407,667.77	16,347,711.00	18,889,842.00	19,797,639.00	20,707,254.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(316,617.96)	(293,082.84)	(1,354,567.69)	1,800,329.32	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		2,667,184.10	1,105,282.35	13,127.82	2,821,783.28	0.00	0.00	0.00	0.00
Due From Other Funds	9310		443,800.26	(450,000.00)	999,361.89	(1,184,099.53)	1,284,099.53	0.00	350,000.00	0.00
Stores	9320		(56,141.68)	75,305.72	22,941.57	19,779.49	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	(218,039.93)	135,993.96	(1,664.74)	0.00	256,437.99	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,738,224.72	437,505.23	(537,176.34)	3,593,786.52	1,282,434.79	0.00	606,437.99	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,166,590.05	239,716.26	746.67	2.91	0.00	30,229.26	5,076.05	0.00
Due To Other Funds	9610		0.00	0.00	4,086,175.65	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	1,184,101.75	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	3,166,590.05	239,716.26	4,086,922.32	1,184,104.66	0.00	30,229.26	5,076.05	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		1,118,799.65	894,997.43	381,614.18	998,728.20	(3,393,249.90)	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	690,434.32	1,092,786.40	(4,242,484.48)	3,408,410.06	(2,110,815.11)	(30,229.26)	601,361.94	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,898,440.03	(10,677,096.04)	(3,921,115.75)	(1,470,742.58)	(8,496,867.11)	10,415,257.74	59,738.94	(9,041,606.00)
F. ENDING CASH (A + E)			42,700,642.73	32,023,546.69	28,102,430.94	26,631,688.36	18,134,821.25	28,550,078.99	28,609,817.93	19,568,211.93
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		19,568,211.93	21,039,165.93	27,054,071.93	19,591,175.93				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,349,936.00	9,017,961.00	9,017,961.00	14,682,892.00	0.00		125,527,465.00	125,527,465.00
Property Taxes	8020-8079	0.00	13,308,790.00	434,838.00	4,640,536.12	0.00		38,650,138.00	38,650,138.00
Miscellaneous Funds	8080-8099	(615,312.00)	(307,447.00)	(307,447.00)	(380,073.94)	0.00		(4,177,267.87)	(4,177,267.87)
Federal Revenue	8100-8299	3,281,017.00	468,017.00	1,374,966.00	3,208,253.00	3,666,342.81		15,277,396.02	15,277,396.02
Other State Revenue	8300-8599	372,488.00	1,227,408.00	1,042,966.00	3,128,897.00	4,507,709.72		14,899,507.78	14,899,507.78
Other Local Revenue	8600-8799	1,254,811.00	1,761,161.00	1,506,332.00	4,173,706.00	91,720.64		19,874,791.29	19,874,791.29
Interfund Transfers In	8910-8929	0.00	0.00	0.00	17,500.00	0.00		17,500.00	17,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		19,642,940.00	25,475,890.00	13,069,616.00	29,471,710.18	8,265,773.17	0.00	210,069,530.22	210,069,530.22
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,028,601.00	8,107,398.00	8,089,888.00	6,389,790.28	0.00		87,552,896.29	87,552,896.29
Classified Salaries	2000-2999	3,165,814.00	3,025,844.00	3,167,892.00	3,512,420.04	0.00		36,721,411.50	36,721,411.50
Employee Benefits	3000-3999	5,273,532.00	5,231,089.00	5,231,089.00	5,550,870.15	0.00		53,053,644.94	53,053,644.94
Books and Supplies	4000-4999	403,349.00	674,692.00	743,228.00	1,516,784.00	5,815,402.74		13,470,554.39	13,470,554.39
Services	5000-5999	1,119,932.00	2,040,256.00	2,645,370.00	2,678,698.00	6,168,835.38		27,973,345.55	27,973,345.55
Capital Outlay	6000-6599	180,758.00	381,705.00	655,045.00	547,847.00	2,906,969.73		7,553,394.81	7,553,394.81
Other Outgo	7000-7499	0.00	0.00	0.00	76,281.17	263,725.21		317,272.62	317,272.62
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		1,737,641.11	1,737,641.11
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		18,171,986.00	19,460,984.00	20,532,512.00	20,272,690.64	15,154,933.06	0.00	228,380,161.21	228,380,161.21
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			(163,939.17)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			6,607,377.55	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			1,443,162.15	
Stores	9320	0.00	0.00	0.00	0.00			61,885.10	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			172,727.28	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	8,121,212.91	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			3,442,361.20	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			4,086,175.65	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			1,184,101.75	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	8,712,638.60	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			889.56	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(590,536.13)	
E. NET INCREASE/DECREASE (B - C + D)		1,470,954.00	6,014,906.00	(7,462,896.00)	9,199,019.54	(6,889,159.89)	0.00	(18,901,167.12)	(18,310,630.99)
F. ENDING CASH (A + E)		21,039,165.93	27,054,071.93	19,591,175.93	28,790,195.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,901,035.58	

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) 8,559,677.23
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 167,128,236.83

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.12%

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. 0.00
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. 6,578.44

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)	11,485,882.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,834,147.22
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,497.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	150,000.00
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)	699,985.63
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	6,578.44
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	20,183,933.52
9. Carry-Forward Adjustment (Part IV, Line F)	6,684,892.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,868,825.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	139,814,215.67
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,616,545.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,654,598.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	131,618.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,887,710.33
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)	10,346.00
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)	851.00
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)	12,971,608.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	6,578.44
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,488,186.83
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,037,980.48
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)	209,620,239.46

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) 9.63%

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) 12.82%

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) 20,183,933.52

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 985,717.06

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 (6.91%) times Part III, Line B18); zero if negative 6,684,892.03

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.91%) times Part III, Line B18); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 6,684,892.03

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) 6,684,892.03

Approved indirect cost rate: 6.91%
Highest rate used in any program: 6.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,084,055.81	420,408.00	6.91%
01	3182	645,186.00	44,582.00	6.91%
01	3310	3,225,526.40	222,884.60	6.91%
01	3315	211,044.76	14,583.24	6.91%
01	3327	100,759.50	6,962.50	6.91%
01	3345	1,595.73	110.27	6.91%
01	3385	25,212.79	1,742.21	6.91%
01	4035	861,002.66	59,495.00	6.91%
01	4127	858,316.30	59,309.00	6.91%
01	4201	67,099.73	4,636.00	6.91%
01	4203	908,552.20	62,780.00	6.91%
01	6510	905,987.31	62,603.39	6.91%
01	6512	2,575,452.16	177,963.74	6.91%
01	6695	113,003.21	5,650.00	5.00%
01	9010	4,752,411.89	200,736.92	4.22%
12	6052	14,030.49	969.51	6.91%
12	6105	2,420,374.34	167,247.87	6.91%
13	5310	9,037,980.48	448,260.00	4.96%

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	159,084,398.13	1.32%	161,188,356.00	2.73%	165,590,895.00
2. Federal Revenues	8100-8299	406,551.32	-36.90%	256,551.00	0.00%	256,551.00
3. Other State Revenues	8300-8599	6,037,696.00	-50.08%	3,013,900.00	0.00%	3,013,900.00
4. Other Local Revenues	8600-8799	5,456,557.71	-6.31%	5,112,346.00	0.00%	5,112,346.00
5. Other Financing Sources						
a. Transfers In	8900-8929	17,500.00	1714.29%	317,500.00	0.00%	317,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(35,944,097.26)	1.00%	(36,303,538.00)	1.45%	(36,828,609.00)
6. Total (Sum lines A1 thru A5c)		135,058,605.90	-1.09%	133,585,115.00	2.90%	137,462,583.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,375,128.75		66,267,014.00
b. Step & Column Adjustment				1,010,627.00		934,005.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,118,741.75)		60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,375,128.75	-1.64%	66,267,014.00	1.50%	67,261,019.21
2. Classified Salaries						
a. Base Salaries				20,185,722.26		20,398,125.00
b. Step & Column Adjustment				302,785.84		305,972.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(90,383.10)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,185,722.26	1.05%	20,398,125.00	1.50%	20,704,097.00
3. Employee Benefits	3000-3999	32,557,798.93	5.20%	34,252,224.00	3.03%	35,290,010.00
4. Books and Supplies	4000-4999	9,746,650.96	-65.83%	3,330,284.00	2.00%	3,396,889.00
5. Services and Other Operating Expenditures	5000-5999	14,692,914.01	-24.78%	11,051,802.00	1.12%	11,176,006.00
6. Capital Outlay	6000-6999	983,907.00	-94.82%	50,998.00	0.00%	50,998.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,960,924.25)	-37.90%	(1,217,695.00)	1.87%	(1,240,452.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,737,641.11	0.25%	1,741,907.00	0.25%	1,746,264.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		145,318,838.77	-6.50%	135,874,659.00	1.85%	138,384,831.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,260,232.87)		(2,289,544.00)		(922,248.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,190,355.10		25,930,122.23		23,640,578.23
2. Ending Fund Balance (Sum lines C and D1)		25,930,122.23		23,640,578.23		22,718,330.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	605,432.51		591,372.00		559,405.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,851,404.84		6,149,353.00		6,240,411.00
2. Unassigned/Unappropriated	9790	18,473,284.88		16,899,853.23		15,918,514.02
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,930,122.23		23,640,578.23		22,718,330.02

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	6,851,404.84		6,149,353.00		6,240,411.00
c. Unassigned/Unappropriated	9790	18,473,284.88		16,899,853.23		15,918,514.02
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		25,324,689.72		23,049,206.23		22,158,925.02
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. Carryover local and grant funds and expenditures for certificated salaries in the 19-20 budget were removed from subsequent years. B2d. Carryover local and grant funds and expenditures for classified salaries in the 19-20 budget were removed from subsequent years.						

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	915,937.00	0.00%	915,937.00	0.00%	915,937.00
2. Federal Revenues	8100-8299	14,870,844.70	-25.32%	11,106,158.00	0.00%	11,106,158.00
3. Other State Revenues	8300-8599	8,861,811.78	-0.13%	8,850,650.00	0.00%	8,850,650.00
4. Other Local Revenues	8600-8799	14,418,233.58	-17.27%	11,927,504.00	0.00%	11,927,504.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,944,097.26	1.00%	36,303,538.00	1.45%	36,828,609.00
6. Total (Sum lines A1 thru A5c)		75,010,924.32	-7.88%	69,103,787.00	0.76%	69,628,858.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,177,767.54		19,632,351.00
b. Step & Column Adjustment				302,666.51		294,485.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(848,083.05)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,177,767.54	-2.70%	19,632,351.00	1.50%	19,926,836.00
2. Classified Salaries						
a. Base Salaries				16,535,689.24		16,102,598.00
b. Step & Column Adjustment				248,035.34		241,539.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(681,126.58)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,535,689.24	-2.62%	16,102,598.00	1.50%	16,344,137.00
3. Employee Benefits	3000-3999	20,495,846.01	4.46%	21,409,316.00	2.93%	22,036,886.00
4. Books and Supplies	4000-4999	3,723,903.43	-76.81%	863,430.00	2.49%	884,913.00
5. Services and Other Operating Expenditures	5000-5999	13,280,431.54	-47.12%	7,022,339.00	-9.44%	6,359,183.00
6. Capital Outlay	6000-6999	6,569,487.81	-69.56%	2,000,000.00	0.00%	2,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	933,750.00	-0.67%	927,450.00	0.34%	930,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,344,446.87	-14.74%	1,146,303.00	0.00%	1,146,303.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		83,061,322.44	-16.80%	69,103,787.00	0.76%	69,628,858.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,050,398.12)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,050,398.12		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. Carryover categorical funds and expenditures for certificated salaries in the 19-20 budget were removed from subsequent years. B2d. Carryover categorical funds and expenditures for classified salaries in the 19-20 budget were removed from subsequent years.						

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	160,000,335.13	1.31%	162,104,293.00	2.72%	166,506,832.00
2. Federal Revenues	8100-8299	15,277,396.02	-25.62%	11,362,709.00	0.00%	11,362,709.00
3. Other State Revenues	8300-8599	14,899,507.78	-20.37%	11,864,550.00	0.00%	11,864,550.00
4. Other Local Revenues	8600-8799	19,874,791.29	-14.26%	17,039,850.00	0.00%	17,039,850.00
5. Other Financing Sources						
a. Transfers In	8900-8929	17,500.00	1714.29%	317,500.00	0.00%	317,500.00
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)		210,069,530.22	-3.51%	202,688,902.00	2.17%	207,091,441.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,552,896.29		85,899,365.00
b. Step & Column Adjustment				1,313,293.51		1,228,490.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,966,824.80)		60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,552,896.29	-1.89%	85,899,365.00	1.50%	87,187,855.21
2. Classified Salaries						
a. Base Salaries				36,721,411.50		36,500,723.00
b. Step & Column Adjustment				550,821.18		547,511.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(771,509.68)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,721,411.50	-0.60%	36,500,723.00	1.50%	37,048,234.00
3. Employee Benefits	3000-3999	53,053,644.94	4.92%	55,661,540.00	2.99%	57,326,896.00
4. Books and Supplies	4000-4999	13,470,554.39	-68.87%	4,193,714.00	2.10%	4,281,802.00
5. Services and Other Operating Expenditures	5000-5999	27,973,345.55	-35.39%	18,074,141.00	-2.98%	17,535,189.00
6. Capital Outlay	6000-6999	7,553,394.81	-72.85%	2,050,998.00	0.00%	2,050,998.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	933,750.00	-0.67%	927,450.00	0.34%	930,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(616,477.38)	-88.42%	(71,392.00)	31.88%	(94,149.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,737,641.11	0.25%	1,741,907.00	0.25%	1,746,264.00
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)		228,380,161.21	-10.25%	204,978,446.00	1.48%	208,013,689.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(18,310,630.99)		(2,289,544.00)		(922,248.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,240,753.22		25,930,122.23		23,640,578.23
2. Ending Fund Balance (Sum lines C and D1)		25,930,122.23		23,640,578.23		22,718,330.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	605,432.51		591,372.00		559,405.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,851,404.84		6,149,353.00		6,240,411.00
2. Unassigned/Unappropriated	9790	18,473,284.88		16,899,853.23		15,918,514.02
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,930,122.23		23,640,578.23		22,718,330.02

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	6,851,404.84		6,149,353.00		6,240,411.00
c. Unassigned/Unappropriated	9790	18,473,284.88		16,899,853.23		15,918,514.02
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)		25,324,689.72		23,049,206.23		22,158,925.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.09%		11.24%		10.65%
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		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,619.31		15,624.31		15,599.31
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		228,380,161.21		204,978,446.00		208,013,689.21
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)		228,380,161.21		204,978,446.00		208,013,689.21
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,851,404.84		6,149,353.38		6,240,410.68
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)		6,851,404.84		6,149,353.38		6,240,410.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2019

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Louise Gibson

Telephone: 619.588.3071

Title: Director, Fiscal Services

E-mail: gibson@cajonvalley.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
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	

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	15,783.00	15,619.31		
Charter School		0.00		
Total ADA	15,783.00	15,619.31	-1.0%	Met
1st Subsequent Year (2020-21)				
District Regular	15,787.84	15,624.31		
Charter School				
Total ADA	15,787.84	15,624.31	-1.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,787.84	15,599.31		
Charter School				
Total ADA	15,787.84	15,599.31	-1.2%	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	16,541	16,421		
Charter School				
Total Enrollment	16,541	16,421	-0.7%	Met
1st Subsequent Year (2020-21)				
District Regular	16,486	16,394		
Charter School				
Total Enrollment	16,486	16,394	-0.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	16,431	16,366		
Charter School				
Total Enrollment	16,431	16,366	-0.4%	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	15,676	16,192	
Charter School			
Total ADA/Enrollment	15,676	16,192	96.8%
Second Prior Year (2017-18)			
District Regular	15,888	16,581	
Charter School			
Total ADA/Enrollment	15,888	16,581	95.8%
First Prior Year (2018-19)			
District Regular	15,910	16,666	
Charter School	0		
Total ADA/Enrollment	15,910	16,666	95.5%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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	15,619	16,421		
Charter School	0			
Total ADA/Enrollment	15,619	16,421	95.1%	Met
1st Subsequent Year (2020-21)				
District Regular	15,788	16,394		
Charter School				
Total ADA/Enrollment	15,788	16,394	96.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,788	16,366		
Charter School				
Total ADA/Enrollment	15,788	16,366	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -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)	164,047,741.00	164,627,135.00	0.4%	Met
1st Subsequent Year (2020-21)	168,974,315.00	166,281,561.00	-1.6%	Met
2nd Subsequent Year (2021-22)	173,506,825.00	170,684,099.00	-1.6%	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)	101,796,000.87	117,402,724.18	86.7%
Second Prior Year (2017-18)	110,118,128.95	124,001,025.48	88.8%
First Prior Year (2018-19)	115,088,195.59	127,743,461.00	90.1%
	Historical Average Ratio:		88.5%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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)	120,118,649.94	143,581,197.66	83.7%	Not Met
1st Subsequent Year (2020-21)	120,917,363.00	134,784,918.00	89.7%	Met
2nd Subsequent Year (2021-22)	123,255,126.21	137,297,255.21	89.8%	Met

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

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

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

Explanation:
(required if NOT met)

The 2019-20 budgeted expenditures include carry-over balances from prior year, which decreases the ratio comparison of one year of salaries and benefits to more than one year of non-salary expenditures.

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)	12,280,580.32	15,277,396.02	24.4%	Yes
1st Subsequent Year (2020-21)	11,834,762.00	11,317,584.00	-4.4%	No
2nd Subsequent Year (2021-22)	11,834,762.00	11,317,584.00	-4.4%	No

Explanation:
(required if Yes)

Unearned 2019-20 carry-over Federal funding which totals \$2,277,650 is included in the 2019-20 First Interim budget. Title I unearned income is \$518,808, ESSA CSI unearned is \$689,768, Title IV unearned income is \$274,422, Title III LEP is \$365,723, and Title III Immigrant is \$71,735. Also new EPA bus grant for \$950,000 was received that wasn't in the adopted budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	11,709,642.40	14,899,507.78	27.2%	Yes
1st Subsequent Year (2020-21)	11,790,618.00	11,864,550.00	0.6%	No
2nd Subsequent Year (2021-22)	11,790,618.00	11,864,550.00	0.6%	No

Explanation:
(required if Yes)

2019-20 carry-over One-time Mandated Cost and lottery funds were not included in the budget adoption cycle and are included in First Interim projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	17,161,219.73	19,874,791.29	15.8%	Yes
1st Subsequent Year (2020-21)	16,792,742.00	17,039,850.00	1.5%	No
2nd Subsequent Year (2021-22)	16,273,062.00	17,039,850.00	4.7%	No

Explanation:
(required if Yes)

2019-20 local revenue includes one-time local grants, donations, E-rate credit, and grants funding which were not included in budget adoption.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	5,755,378.31	13,470,554.39	134.1%	Yes
1st Subsequent Year (2020-21)	5,001,537.00	4,148,589.00	-17.1%	Yes
2nd Subsequent Year (2021-22)	5,094,169.00	4,236,677.00	-16.8%	Yes

Explanation:
(required if Yes)

The First Interim budget includes expenditures for current and prior-year carry-over funding, donations, and One-time Mandated Cost funding. Restricted revenue for subsequent years reflect spending all revenue in the year received.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	17,071,102.98	27,973,345.55	63.9%	Yes
1st Subsequent Year (2020-21)	16,353,629.00	18,732,231.00	14.5%	Yes
2nd Subsequent Year (2021-22)	16,135,044.00	18,199,859.00	12.8%	Yes

Explanation:
(required if Yes)

2019-20 services and other expenditures amounts include one-time mandated costs funding, restricted lottery expenditures, donations, and prior year carry-over. 2020-21 and 2021-22 budgets include expenditures for ongoing categorical funds, restricted lottery funds, and electricity savings generated by district-wide solar installation.

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)	41,151,442.45	50,051,695.09	21.6%	Not Met
1st Subsequent Year (2020-21)	40,418,122.00	40,221,984.00	-0.5%	Met
2nd Subsequent Year (2021-22)	39,898,442.00	40,221,984.00	0.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	22,826,481.29	41,443,899.94	81.6%	Not Met
1st Subsequent Year (2020-21)	21,355,166.00	22,880,820.00	7.1%	Not Met
2nd Subsequent Year (2021-22)	21,229,213.00	22,436,536.00	5.7%	Not Met

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

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

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

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

Unearned 2019-20 carry-over Federal funding which totals \$2,277,650 is included in the 2019-20 First Interim budget. Title I unearned income is \$518,808, ESSA CSI unearned is \$689,768, Title IV unearned income is \$274,422, Title III LEP is \$365,723, and Title III Immigrant is \$71,735. Also new EPA bus grant for \$950,000 was received that wasn't in the adopted budget.

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

2019-20 carry-over One-time Mandated Cost and lottery funds were not included in the budget adoption cycle and are included in First Interim projections.

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

2019-20 local revenue includes one-time local grants, donations, E-rate credit, and grants funding which were not included in budget adoption.

- 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)

The First Interim budget includes expenditures for current and prior-year carry-over funding, donations, and One-time Mandated Cost funding. Restricted revenue for subsequent years reflect spending all revenue in the year received.

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

2019-20 services and other expenditures amounts include one-time mandated costs funding, restricted lottery expenditures, donations, and prior year carry-over. 2020-21 and 2021-22 budgets include expenditures for ongoing categorical funds, restricted lottery funds, and electricity savings generated by district-wide solar installation.

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	6,823,152.97	6,856,821.22	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		5,960,981.38	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.1%	10.9%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	3.6%	3.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	(10,260,232.87)	145,318,838.77	7.1%	Not Met
1st Subsequent Year (2020-21)	(2,941,710.00)	136,526,825.00	2.2%	Met
2nd Subsequent Year (2021-22)	(1,580,936.21)	139,043,519.21	1.1%	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)

2019-20 deficit spending is due to carry-over funds from 2018-19 that were re-budgeted in 2019-20 and budgeted projections to spend all current year revenue.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2019-20)	25,930,122.23		Met
1st Subsequent Year (2020-21)	22,988,412.23		Met
2nd Subsequent Year (2021-22)	21,407,476.02		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2019-20)	28,790,195.47		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.)	15,619	15,624	15,599
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	228,380,161.21	205,585,487.00	208,627,252.21
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)	228,380,161.21	205,585,487.00	208,627,252.21
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,851,404.84	6,167,564.61	6,258,817.57
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)	6,851,404.84	6,167,564.61	6,258,817.57

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	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,851,404.84	6,167,262.00	6,258,818.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	18,473,284.88	16,229,778.23	14,589,253.02
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	25,324,689.72	22,397,040.23	20,848,071.02
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.09%	10.89%	9.99%
District's Reserve Standard (Section 10B, Line 7):	6,851,404.84	6,167,564.61	6,258,817.57
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)

Yes

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

We expect temporary loans to Child Nutrition, Fund 13 and to State Preschool, Fund 12, as needed while waiting for Federal and State reimbursements. Annual revenue for these programs is sufficient to fund the annual programs, and loans are only needed to remedy temporary cash flow needs.

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)	(35,275,958.03)	(35,944,097.26)	1.9%	668,139.23	Met
1st Subsequent Year (2020-21)	(36,024,966.00)	(36,303,538.00)	0.8%	278,572.00	Met
2nd Subsequent Year (2021-22)	(36,921,136.00)	(36,828,609.00)	-0.3%	(92,527.00)	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	17,500.00	17,500.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	317,500.00	317,500.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	317,500.00	317,500.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,530,912.11	1,737,641.11	13.5%	206,729.00	Not Met
1st Subsequent Year (2020-21)	1,721,547.00	1,741,907.00	1.2%	20,360.00	Met
2nd Subsequent Year (2021-22)	1,725,317.00	1,746,264.00	1.2%	20,947.00	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. MET - Projected transfers in 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)

- 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)

Transfers to routine restricted maintenance were increased for First Interim to meet the RMA 3% requirement.

- 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)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual 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?

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
54,107,853.00	54,107,853.00
0.00	0.00
54,107,853.00	54,107,853.00

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

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 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
2,729,335.00	2,729,335.00
3,193,058.00	3,193,058.00
3,443,528.00	3,443,528.00

- 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)

1,572,935.60	1,716,882.83
1,605,783.61	1,742,636.24
1,639,317.60	1,768,775.78

- 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)

1,572,935.60	1,716,883.00
1,605,783.61	1,742,636.24
1,639,317.60	1,768,775.78

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

162	168
171	172
171	172

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)

No

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

n/a

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

n/a

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

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

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	936.5	959.0	959.0	959.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

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

870,422

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
11,329,380	11,895,849	12,490,641
70% of Kaiser to all plans	70% of Kaiser to all plans	70% of Kaiser to all plans
5.0%	5.0%	5.0%

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

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

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Current actuals		
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	801.9	823.4	823.4	823.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

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

375,298

7. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

0

0

0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
5,008,236	5,083,360	5,159,609
75% of Kaiser to all plans	75% of Kaiser to all plans	75% of Kaiser to all plans
5.0%	5.0%	5.0%

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Current actuals		
1.5%	1.5%	1.5%

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

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

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

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	88.0	89.0	89.0	89.0

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:

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

Total cost of salary settlement

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

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

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)
Yes	Yes	Yes
1,333,044	1,353,040	1,373,335
70% of Kaiser to all plans	70% of Kaiser to all plans	70% of Kaiser to all plans
5.0%	5.0%	5.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

- 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.

- 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)

No

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

Yes

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

DISTRICT FORMS

MULTI-YEAR PROJECTION
ASSUMPTIONS NARRATIVE
CASH FLOW PROJECTION
LCFF SUMMARY

		Fund Prior P2 ADA 15,796.29								
Assumptions:		State COLA 3.26%	Gap / Undup 100%, 70.43%	P2 ADA 15,624.63	State COLA 1.79%	Gap / Undup 100%, 70.96%	P2 ADA 15,629.63	State COLA 2.80%	Gap / Undup 100%, 71.17%	P2 ADA 15,604.63
		2019-20 First Interim Budget			2020-21 Projected			2021-22 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	159,084,398	915,937	160,000,335	161,188,356	915,937	162,104,293	165,590,895	915,937	166,506,832
Federal Revenue	8100-8299	406,551	14,870,845	15,277,396	256,551	11,106,158	11,362,710	256,551	11,106,158	11,362,710
Other State Revenue	8300-8599	6,037,696	8,861,812	14,899,508	3,013,900	8,850,650	11,864,550	3,013,900	8,850,650	11,864,550
Local Revenue	8600-8799	5,456,558	14,418,234	19,874,791	5,112,346	11,927,504	17,039,849	5,112,346	11,927,504	17,039,849
Interfund Transfers In	8900-8929	17,500	-	17,500	317,500	-	317,500	317,500	-	317,500
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-35,944,097	35,944,097	-	-36,303,538	36,303,538	-	-36,828,609	36,828,609	-
Total Revenue with Adjustments		135,058,606	75,010,924	210,069,530	133,585,115	69,103,787	202,688,903	137,462,584	69,628,858	207,091,442
Expenditures										
Certificated Salaries	1000-1999	67,375,129	20,177,768	87,552,896	66,267,014	19,632,351	85,899,365	67,261,019	19,926,836	87,187,855
Classified Salaries	2000-2999	20,185,722	16,535,689	36,721,412	20,398,125	16,102,598	36,500,723	20,704,097	16,344,137	37,048,234
Employee Benefits	3000-3999	32,557,799	20,495,846	53,053,645	34,252,224	21,409,315	55,661,539	35,290,010	22,036,885	57,326,896
Books/Supplies	4000-4999	9,746,651	3,723,903	13,470,554	3,330,284	863,430	4,193,714	3,396,889	884,912	4,281,802
Services/Operating Expenses	5000-5999	14,692,914	13,280,432	27,973,346	11,051,802	7,022,339	18,074,142	11,176,006	6,359,183	17,535,189
Capital Outlay	6000-6999	983,907	6,569,488	7,553,395	50,998	2,000,000	2,050,998	50,998	2,000,000	2,050,998
Other Outgo & Long Term Debt	7100-7499	0	933,750	933,750	0	927,450	927,450	0	930,600	930,600
Direct/Indirect Support	7300-7399	-1,960,924	1,344,447	-616,477	-1,217,695	1,146,303	-71,392	-1,240,452	1,146,303	-94,149
Interfund Transfers Out	7600-7629	1,737,641	-	1,737,641	1,741,907	-	1,741,907	1,746,264	-	1,746,264
Total Expenditures		145,318,839	83,061,322	228,380,161	135,874,658	69,103,787	204,978,446	138,384,831	69,628,858	208,013,689
Beginning Fund Balance		36,190,355	8,050,398	44,240,753	25,930,122	0	25,930,122	23,640,579	0	23,640,579
Projected Ending Fund Balance		25,930,122	0	25,930,122	23,640,579	0	23,640,579	22,718,332	0	22,718,332
Excess or (Deficit)		-10,260,233	-8,050,398	-18,310,631	-2,289,543	0	-2,289,543	-922,247	0	-922,247
Revolving Cash		150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores		260,371	-	260,371	260,371	-	260,371	260,371	-	260,371
Prepaid Expenditures		195,062	-	195,062	181,001	-	181,001	149,034	-	149,034
Mandated Reserve for Contingencies		6,851,405	-	6,851,405	6,149,353	-	6,149,353	6,240,411	-	6,240,411
Other Designated or Restricted Funds		-	-	-	-	-	-	-	-	-
Unappropriated Reserve		18,473,285	(0)	18,473,285	16,899,854	0	16,899,854	15,918,516	0	15,918,516

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2019-20 THROUGH 2021-22 MULTI-YEAR BUDGET PROJECTION
FOR 2019-20 FIRST INTERIM REPORT**

1. LCFF REVENUE ASUMPTIONS (Based on SSC recommendation):

2019-20	3.26% COLA applied to base, 100% of gap funded by State, 70.43% Unduplicated
2020-21	1.79% COLA applied to base, 100% of gap funded by State, 70.96% Unduplicated *
	*Reduced per Legislative Analyst Office (LAO) – down from initial 3%
2021-22	2.80% COLA applied to base, 100% of gap funded by State, 71.17% Unduplicated

The statutory COLA was added to the base LCFF calculation for each year, and gap funding of 100% is included in 2019-20 and future years. The Unduplicated percentage of students eligible for supplemental & concentration funding is projected to be an average of 70.85% through 2021-22.

2. This budget includes one-time revenue of \$4.4 million and associated expenditures for outstanding mandated cost claims. Federal restricted grants include the Diesel Emissions Reduction Grant (DERA) of \$1.0 million for electric buses. State restricted grants include \$391,000 for Low Performing Students and \$2.9 million State unrestricted one-time funds for Early Childhood Intervention. Local restricted grants include the CalNew grant of \$1.2 million. None of these are included in the subsequent years beyond 2019-20.

3. 2019-20 District student enrollment declined by 245 students. A portion of lost ADA will be funded during the first year of declining enrollment through the LCFF process. We are projecting 2019-20 funding for 15,796.29 ADA which represents a decrease of 122.91 ADA from last year and ADA is projected to decrease to 15,629.63 during 2020-21. Most of the reduction is attributed to a new charter school, Kidinnu Academy, with a small offset increase due to the addition of 7th grade at Flying Hills as the school transitions from grades TK-6 to TK-8 over the next two years. Because State funding is calculated using the greater of current or prior year ADA, the full effects of the ADA reduction are realized in 2021-22.

4. The cost of step and column increases are estimated at 1.5% and included in the 2019-20 expenditure projections and in each subsequent year. The current level of services and supplies is projected for each year with modest inflation of 1%-2% where necessary.

5. There is no reserve for future salary COLA settlements in these projections. However, an estimated amount is included to cover the increase in health and welfare contributions based upon the negotiated sharing formula of 75%/25% for CSEA and CVEA and 70%/30% for CVAA through 06/30/2020.

6. Annual rate increases in STRS and PERS benefit costs are included in the 2019-20 budget and subsequent years. These costs are estimated to increase by \$2.4 million in 2019-20, \$1.9 million in 2020-21, and \$878,365 in 2021-22. STRS and PERS contribution increases will continue each year until established target rates are reached in 2021-22 for STRS and 2024-25 for PERS.

8. The second release of 2016 Ed-Tech General Obligation Bond funds were received in October 2019. \$7 million was deposited to Fund 2110 and is designated for classroom technology.

9. The 2020-21 and 2021-22 projections include a transfer in from the equipment and furniture replacement fund for needs in those years.

10. Long-term debt payments for replacement school buses will continue for two years and are reflected as a transfer out to the Special Reserve Fund for Capital Outlay Projects, Fund 40. Electrical savings transfers to the Building Fund 2109, are also reflected in each budget year, for long-term solar debt.

11. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2019-20 and subsequent years.

12. The Governmental Accounting Standards Board (GASB) requires districts to report their proportionate share of defined benefit pension plans, such as CalSTRS, per GASB 68. These "STRS On-Behalf" entries increase District pension expenditures and revenue. The entries increase the required 3% reserve for economic uncertainties and the 3% RRMA contribution amounts even though the entry has a net zero difference.

13. Board designations for school and District programs included in the unaudited actuals as of 6/30/19 are included in the 2019-20 projected budget and removed from subsequent years.

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			40,802,202.70	42,700,642.73	32,023,546.69	28,102,430.94	26,631,688.36	18,134,821.25	28,550,078.99	28,609,817.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,115,190.00	5,115,190.00	15,617,174.00	9,207,342.00	9,017,961.00	15,349,936.00	9,017,961.00	9,017,961.00
Property Taxes	8020-8079		305,347.71	567,543.27	211,906.78	447,373.12	0.00	10,773,305.00	7,050,653.00	909,845.00
Miscellaneous Funds	8080-8099		0.00	(279,655.31)	(630,723.10)	(370,009.52)	(321,650.00)	(321,650.00)	(321,650.00)	(321,650.00)
Federal Revenue	8100-8299		195,579.00	0.00	875,000.00	2,024,797.21	125,948.00	43,108.00	0.00	14,368.00
Other State Revenue	8300-8599		50,106.00	436,443.00	80,209.00	211,487.06	74,006.00	913,009.00	2,407,794.00	446,985.00
Other Local Revenue	8600-8799		723,337.64	678,752.56	1,335,033.19	2,007,525.26	1,065,394.00	2,577,621.00	1,101,258.00	1,598,139.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,389,560.35	6,518,273.52	17,488,599.87	13,528,515.13	9,961,659.00	29,335,329.00	19,256,016.00	11,665,648.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,003,894.26	7,635,303.33	7,709,498.74	7,672,406.68	7,804,242.00	7,688,848.00	8,562,673.00	8,860,353.00
Classified Salaries	2000-2999		1,446,985.34	3,244,215.94	3,110,379.97	3,156,457.21	3,182,383.00	3,066,117.00	3,290,238.00	3,352,665.00
Employee Benefits	3000-3999		834,724.43	3,952,167.47	3,959,848.07	3,955,074.82	3,985,905.00	4,399,646.00	5,294,754.00	5,384,945.00
Books and Supplies	4000-4999		126,206.41	519,208.26	384,655.75	413,182.23	254,851.00	1,809,440.00	412,087.00	397,468.00
Services	5000-5999		1,550,774.30	1,240,646.60	1,683,568.80	1,672,828.47	953,341.00	1,819,397.00	1,987,498.00	2,412,200.00
Capital Outlay	6000-6599		194,750.00	1,479,884.68	319,279.81	63,760.59	166,989.00	106,394.00	250,389.00	299,623.00
Other Outgo	7000-7499		24,219.90	216,729.68	0.00	(263,683.34)	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,737,641.11	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,181,554.64	18,288,155.96	17,167,231.14	18,407,667.77	16,347,711.00	18,889,842.00	19,797,639.00	20,707,254.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(316,617.96)	(293,082.84)	(1,354,567.69)	1,800,329.32	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		2,667,184.10	1,105,282.35	13,127.82	2,821,783.28	0.00	0.00	0.00	0.00
Due From Other Funds	9310		443,800.26	(450,000.00)	999,361.89	(1,184,099.53)	1,284,099.53	0.00	350,000.00	0.00
Stores	9320		(56,141.68)	75,305.72	22,941.57	19,779.49	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	(218,039.93)	135,993.96	(1,664.74)	0.00	256,437.99	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,738,224.72	437,505.23	(537,176.34)	3,593,786.52	1,282,434.79	0.00	606,437.99	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,166,590.05	239,716.26	746.67	2.91	0.00	30,229.26	5,076.05	0.00
Due To Other Funds	9610		0.00	0.00	4,086,175.65	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	1,184,101.75	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	3,166,590.05	239,716.26	4,086,922.32	1,184,104.66	0.00	30,229.26	5,076.05	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		1,118,799.65	894,997.43	381,614.18	998,728.20	(3,393,249.90)	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	690,434.32	1,092,786.40	(4,242,484.48)	3,408,410.06	(2,110,815.11)	(30,229.26)	601,361.94	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,898,440.03	(10,677,096.04)	(3,921,115.75)	(1,470,742.58)	(8,496,867.11)	10,415,257.74	59,738.94	(9,041,606.00)
F. ENDING CASH (A + E)			42,700,642.73	32,023,546.69	28,102,430.94	26,631,688.36	18,134,821.25	28,550,078.99	28,609,817.93	19,568,211.93
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		19,568,211.93	21,039,165.93	27,054,071.93	19,591,175.93				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,349,936.00	9,017,961.00	9,017,961.00	14,682,892.00	0.00		125,527,465.00	125,527,465.00
Property Taxes	8020-8079	0.00	13,308,790.00	434,838.00	4,640,536.12	0.00		38,650,138.00	38,650,138.00
Miscellaneous Funds	8080-8099	(615,312.00)	(307,447.00)	(307,447.00)	(380,073.94)	0.00		(4,177,267.87)	(4,177,267.87)
Federal Revenue	8100-8299	3,281,017.00	468,017.00	1,374,966.00	3,208,253.00	3,666,342.81		15,277,396.02	15,277,396.02
Other State Revenue	8300-8599	372,488.00	1,227,408.00	1,042,966.00	3,128,897.00	4,507,709.72		14,899,507.78	14,899,507.78
Other Local Revenue	8600-8799	1,254,811.00	1,761,161.00	1,506,332.00	4,173,706.00	91,720.64		19,874,791.29	19,874,791.29
Interfund Transfers In	8910-8929	0.00	0.00	0.00	17,500.00	0.00		17,500.00	17,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		19,642,940.00	25,475,890.00	13,069,616.00	29,471,710.18	8,265,773.17	0.00	210,069,530.22	210,069,530.22
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,028,601.00	8,107,398.00	8,089,888.00	6,389,790.28	0.00		87,552,896.29	87,552,896.29
Classified Salaries	2000-2999	3,165,814.00	3,025,844.00	3,167,892.00	3,512,420.04	0.00		36,721,411.50	36,721,411.50
Employee Benefits	3000-3999	5,273,532.00	5,231,089.00	5,231,089.00	5,550,870.15	0.00		53,053,644.94	53,053,644.94
Books and Supplies	4000-4999	403,349.00	674,692.00	743,228.00	1,516,784.00	5,815,402.74		13,470,554.39	13,470,554.39
Services	5000-5999	1,119,932.00	2,040,256.00	2,645,370.00	2,678,698.00	6,168,835.38		27,973,345.55	27,973,345.55
Capital Outlay	6000-6599	180,758.00	381,705.00	655,045.00	547,847.00	2,906,969.73		7,553,394.81	7,553,394.81
Other Outgo	7000-7499	0.00	0.00	0.00	76,281.17	263,725.21		317,272.62	317,272.62
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		1,737,641.11	1,737,641.11
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		18,171,986.00	19,460,984.00	20,532,512.00	20,272,690.64	15,154,933.06	0.00	228,380,161.21	228,380,161.21
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			(163,939.17)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			6,607,377.55	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			1,443,162.15	
Stores	9320	0.00	0.00	0.00	0.00			61,885.10	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			172,727.28	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	8,121,212.91	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			3,442,361.20	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			4,086,175.65	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			1,184,101.75	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	8,712,638.60	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			889.56	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(590,536.13)	
E. NET INCREASE/DECREASE (B - C + D)		1,470,954.00	6,014,906.00	(7,462,896.00)	9,199,019.54	(6,889,159.89)	0.00	(18,901,167.12)	(18,310,630.99)
F. ENDING CASH (A + E)		21,039,165.93	27,054,071.93	19,591,175.93	28,790,195.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,901,035.58	

LCFF Calculator Universal Assumptions					
Cajon Valley Union (67991) - 1920 1st Interim					10/31/2019
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	1.79%	2.80%	3.16%
Base Grant	120,530,747	123,510,125	124,439,553	127,721,934	131,550,794
Grade Span Adjustment	5,562,577	5,653,442	5,685,961	5,846,425	6,034,793
Supplemental Grant	17,945,602	18,193,981	18,467,413	19,012,120	19,581,180
Concentration Grant	10,188,340	9,964,969	10,384,016	10,799,002	11,116,915
Add-ons	2,211,413	2,211,413	2,211,413	2,211,413	2,211,413
Total Target	156,438,679	159,533,930	161,188,356	165,590,894	170,495,095
Transition Components:					
Target	\$ 156,438,679	\$ 159,533,930	\$ 161,188,356	\$ 165,590,894	\$ 170,495,095
Funded Based on Target Formula (PV P-2)	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	146,126,703	155,357,654	153,891,831	153,671,948	153,452,066
Remaining Need after Gap (informational only)	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	10,311,976	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 156,438,679	\$ 159,533,930	\$ 161,188,356	\$ 165,590,894	\$ 170,495,095
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 97,276,558	\$ 100,649,097	\$ 102,570,747	\$ 107,013,370	\$ 111,957,656
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	24,635,116	25,327,900	25,060,676	25,020,591	24,980,506
Local Revenue Sources:					
8021 to 8089 - Property Taxes	39,187,927	38,650,138	38,650,138	38,650,138	38,650,138
8096 - In-Lieu of Property Taxes	(4,660,922)	(5,093,205)	(5,093,205)	(5,093,205)	(5,093,205)
Property Taxes net of in-lieu	34,527,005	33,556,933	33,556,933	33,556,933	33,556,933
TOTAL FUNDING	\$ 156,438,679	\$ 159,533,930	\$ 161,188,356	\$ 165,590,894	\$ 170,495,095
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 156,438,679	\$ 159,533,930	\$ 161,188,356	\$ 165,590,894	\$ 170,495,095
EPA Details					
% of Adjusted Revenue Limit - Annual	30.50770954%	31.60969579%	31.60969579%	31.60969579%	31.60969579%
% of Adjusted Revenue Limit - P-2	30.50770954%	31.60969579%	31.60969579%	31.60969579%	31.60969579%
EPA (for LCFF Calculation purposes)	\$ 24,635,116	\$ 25,327,900	\$ 25,060,676	\$ 25,020,591	\$ 24,980,506
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	24,617,536	25,327,900	25,060,676	25,020,591	24,980,506
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	46,595	17,580	(0)	0	(0)
Accrual (from Assumptions)	-	-	-	-	-
Summary of Student Population					
	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	16,666	16,421	16,394	16,366	16,338
COE Enrollment	6	6	6	6	6
Total Enrollment	16,672	16,427	16,400	16,372	16,344
Unduplicated Pupil Count	11,762	11,690	11,670	11,650	11,630
COE Unduplicated Pupil Count	2	1	1	1	1
Total Unduplicated Pupil Count	11,764	11,691	11,671	11,651	11,631
Rolling %, Supplemental Grant	71.1600%	70.4300%	70.9600%	71.1700%	71.1600%
Rolling %, Concentration Grant	71.1600%	70.4300%	70.9600%	71.1700%	71.1600%
FUNDED ADA					
Adjusted Base Grant ADA	Current Year	Prior Year	Current Year	Current Year	Current Year
Grades TK-3	7,168.27	7,057.98	6,976.64	6,976.64	6,976.64
Grades 4-6	5,153.91	5,145.83	4,914.85	4,889.85	4,864.85
Grades 7-8	3,597.02	3,592.48	3,738.14	3,738.14	3,738.14
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	15,919.20	15,796.29	15,629.63	15,604.63	15,579.63
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	15919.20	15796.29	15629.63	15604.63	15579.63
ACTUAL ADA (Current Year Only)					
Grades TK-3	7,168.27	6,976.64	6,976.64	6,976.64	6,976.64
Grades 4-6	5,153.91	4,939.85	4,914.85	4,889.85	4,864.85
Grades 7-8	3,597.02	3,708.14	3,738.14	3,738.14	3,738.14
Grades 9-12	-	-	-	-	-
Total Actual ADA	15,919.20	15,624.63	15,629.63	15,604.63	15,579.63
Funded Difference (Funded ADA less Actual ADA)	-	171.66	-	-	-
LCAP Percentage to Increase or Improve Services					
	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent: \$	28,133,942	\$ 28,158,950	\$ 28,851,429	\$ 29,811,122	\$ 30,698,095
Current year Percentage to Increase or Improve Se	22.31%	21.80%	22.17%	22.32%	22.31%