



Mt. Diablo Unified School District

Second Interim Report

2019-20

Presented to the Board of Education
March 9, 2020

Mt. Diablo Unified School District

Board of Education

Brian Lawrence, President
Debra Mason, Vice President
Linda Mayo, Member
Joanne Durkee, Member
Cherise Khaund, Member

Administration

Dr. Robert A. Martinez, Superintendent
Jose Espinoza, Assistant Superintendent, Elementary Schools
Mike Jimenez, Assistant Superintendent, High Schools
Lisa Murphy Oates, Executive Director of Human Resources
Jennifer Sachs, Executive Director of Instructional Support
Wendi Aghily, Ed. D., Executive Director of Special Education
Cesar Alvarado, Associate General Counsel

Fiscal Services

Dr. Lisa Gonzales, Chief Business Officer
Mika Arbelbide, Interim Fiscal Director
Sandra Inouye, Personnel Systems Manager

**Mt. Diablo Unified School District
2019-20 Second Interim Report**

Table of Contents

Description	Page
Executive Summary	1
Form CI District Certification of Interim Report	12
Form 01 General Fund	15
Form 09 Charter School Fund, Eagle Peak	40
Form 11 Adult Education Fund	47
Form 13 Cafeteria Special Revenue Fund	53
Form 21 Building Fund, Measure C 2010, Measure J 2018, COP 2018	60
Form 25 Capital Facilities Fund, Developer Fee	67
Form 35 County School Facilities Fund, School Building Fund	74
Form 49 Capital Projects Fund for Blended Component Units, Measure A	81
Form 51 Bond Interest and Redemption Fund, Measure C Debt Service	87
Form 52 Debt Service Fund for Blended Component Units, Measure A	91
Form 73 Foundation Private-Purpose Trust Fund, Tosco Scholarship	95
Form A Average Daily Attendance	100
Form CASH Cashflow Worksheet	103
Form ESMOE Every Student Succeeds Act Maintenance of Effort Expenditure	105
Form ICR Indirect Cost Rate Worksheet	108
Form SEAS Sepcial Education Revenue Allocations Setup	112
Form SEMA Special Education Maintenance of Effort	113
Form SIA Summary of Interfund Activfities	123
Form MYP General Fund Multiyear Projections	125
Form CSI Criteria and Standards Review	131

Mt. Diablo Unified School District
2019-20 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2020
Presented March 09, 2020

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Governor’s Proposed 2020-21 Budget

Governor Gavin Newsom’s budget proposal for 2020-21 continues to build reserves and promotes a more effective government that can withstand a downturn in the economy, as well as emergencies and disasters. The State is prepared for an economic downturn with reserves of \$21 billion. Nevertheless, managing a recession will be challenging, as the State estimates even a moderate recession could result in revenue declines of nearly \$70 billion, and a budget deficit of over \$40 billion over three years.

The release of the Governor’s budget begins the six-month process of enacting a new state spending plan. The Governor’s 2020-21 budget proposal will require LEAs to adjust the 2020-21 cost of living adjustment (COLA) downward from prior projections to 2.29% and the 2021-22 COLA downward to 2.71%. Special education funding consolidates 2019-20 funding into 2020-21 base rates pursuant to a new funding formula, while adding restrictive language into the additional 2020-21 one-time funding for early intervention activities. Access for LEAs to one-time funding for professional development, community schools, and opportunity grants requires evaluation. The majority of the surplus in the 2020-21 budget proposal is devoted to one-time spending. This approach enables the State to make significant investments in critical areas while also maintaining reserves.

Proposition 98 Funding: The Governor’s proposal set Proposition 98 funding for 2020-21 at \$84 billion, which represents an increase of \$2.9 billion or 3.6% from the 2019-20 budget.

LCFF Cost-of-Living-Adjustment (COLA): The budget proposal contains an additional \$1.2 billion of Proposition 98 funding for the LCFF, which reflects a 2.29% COLA and brings total LCFF funding to \$64.2 billion. Illustrated below is a comparison of the COLA percentages between the proposed budget and previous estimates provided by the State at first interim.

Description	2019-20	2020-21	2021-22
Annual COLA (LCFF) – Estimates – 1 st Interim	3.26%	3.00%	2.80%
Annual COLA (LCFF) – Proposed Budget	3.26%	2.29%	2.71%

The decrease in LCFF COLA estimates reduces funding for the district by \$3.1 million and \$2.8 million for the next two years respectively, as compared to data included with the District’s First Interim budget report.

Other Governor Budget Proposals

Illustrated below is a summary of other components of the Governor’s budget proposal:

Budget Component	Description
Recruitment and Professional Development	<ul style="list-style-type: none"> • \$900M for teacher training and recruitment relating to working in a high-needs field at a priority school; classroom educator training and resources; and professional learning opportunities
Expanded Supports and Services for the State’s Neediest Schools	<ul style="list-style-type: none"> • \$300M for one-time grants and technical assistance to prepare and implement improvement plans at the State’s lowest-performing schools
Community School Grants	<ul style="list-style-type: none"> • \$300M of one-time funds for competitive grants to develop community school models with innovative partnerships that support mental health and the whole child (separate from County Operated Court and Community Schools)
Special Education	<ul style="list-style-type: none"> • \$645M of ongoing funding towards a revised special education base funding formula using a three-year rolling average of the LEA’s ADA, including districts, charters and COEs, while continuing to allocate funding to SELPAs. May yield between \$660 and \$680 per ADA. • \$250M of additional ongoing funding for children ages 3 to 5 years with exceptional needs, for a per-pupil rate of \$4,570, towards increased or improved services • \$500,000 in one-time funding for a study of the current SELPA governance and accountability structure, and \$600,000 in one-time funding for two workgroups to study improved accountability for special education service delivery and student outcomes • \$4M in one-time funding for dyslexia research and training
Early Childhood Education	<ul style="list-style-type: none"> • Creation of the Department of Early Childhood Development under the Health and Human Services agency, effective July 1, 2021 • 2.29% increase for State reimbursement rates for child-care and preschool • \$50M of ongoing funding from the Cannabis Fund to support over 3,000 general child-care slots previously funded with general fund sources • \$10.3M from Cannabis funding to increase general child-care slots by 621 • \$75M in Proposition 98 general funds to expand the Inclusive Early Education Expansion Program, which provides funding to LEAs to construct or modify preschool facilities to serve students with exceptional needs or severe disabilities
Computer Science Education Access	<ul style="list-style-type: none"> • \$15M for grants to LEAs to help 10,000 teachers earn a supplementary computer science authorization on their credential • \$2.5M for a COE to act as a repository of computer science resources, and \$1.6M to create a new UC Subject matter Project in computer science and fund one cohort of 1,200 educators to participate
School Nutrition	<ul style="list-style-type: none"> • \$60M of ongoing funds and \$10 million in one-time funds to train food service workers to promote healthier meals

K-12 One-Time and Block Grant Mandate Funding

Similar to 2019-20, the Governor's proposal for 2020-21 does not include any one-time mandate funding. While the Mandate Block Grant funding remains unchanged in 2019-20 at \$32.18 (K-8) and \$61.94 (9-12) per ADA, the reduced COLA for the 2020-21 and 2021-22 years impacted the grant relative to estimates provided at First Interim. Funding for those years is now estimated at \$32.92 and \$33.81 per K-8 ADA and \$63.36 and \$65.08 per 9-12 ADA, respectively.

Federal Funding

The federal government passed a \$1.4 trillion federal spending package that includes increased funding for educational programs; bringing education funding nationally to \$72.8 billion. California receives approximately 10% of this funding. This package sets federal funding levels through September 2020 (the end of the federal fiscal year), and impacts school district awards for the 2020-21 fiscal year. Among the largest increases are spending levels for Title I, the Individuals with Disabilities Education Act (IDEA), and investments in various early childhood programs including Head Start and the Child Care and Development Block Grant. The actual impact to districts will be determined at a future date.

President Trump's Administration recently released its budget proposal for fiscal year 2021-22, which includes an overall spending reduction of \$6.1 billion or an 8.4% cut to the US Department of Education from last year. The K12 area of the budget proposal would consolidate 29 programs including Title I, II-A, III English Learners and IV-A into one block grant to states called the Elementary and Secondary Education for the Disadvantaged (ESED) Block Grant. The new block grant represents an almost 20% cut in K-12 spending. The proposal would consolidate nearly all existing K-12 formula and competitive grants programs into a single \$19.4 billion fund. The total appropriations for these individual programs last year was over \$24 billion. Specific details on the exact funding formulas, allowable uses of the funds, existing set asides, and fiscal requirements that would be applicable to the proposed block grant were not outlined in the budget proposal.

Pension Contribution Rates

The 2019-20 State budget included some pension relief for public education employers; specifically, a \$3.15 billion non-Prop. 98 general fund payment on behalf of employers to CalSTRS and the CalPERS Schools Pool. Of this amount, approximately \$850 million will buy down the employer contribution rates in 2019-20 and 2020-21.

The remaining \$2.3 billion will be paid toward the employers' long-term unfunded liability for both systems. Overall, this payment is expected to save employers \$6.9 billion over the next three decades.

The CalSTRS employer contribution rates are 17.1% in 2019-20, 18.4% in 2020-21 and 18.1% in 2021-22. The CalPERS Schools Pool employer contribution rates are 19.721% in 2019-20, 22.8% in 2020-21 and 24.9% in 2021-22. These rates are very similar to those estimated at first interim.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the Routine Restricted Maintenance Account (RRMA) a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school districts have taken advantage of multiple flexibility provisions over the past decade, school districts must now comply with the 3% contribution provision beginning in 2019-20 due to the interpretation of Education Code Section 17070.75(b)(2)(B-C) by the California Department of Education. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, the final contribution must be based on actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

Therefore, in order to ensure the Mt. Diablo Unified School District is in compliance with the above provisions, the District has budgeted an additional \$2,422,696.21 over the 3% contribution minimum in order to plan for the following:

- Possible increases in expenditures (i.e. salary increases, pension and other benefit adjustments)
- Possibility of one-time expenditures (i.e. capital costs, etc...)

Reserves

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues

appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year

- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

While all four provisions illustrated above are met in 2019-20, a cap on district reserves will not be triggered for 2020-21 since the Proposition 98 reserve will be well below the required 3% of the Proposition 98 funding level to activate the cap.

2019-20 Mt. Diablo Unified School District Primary Budget Components

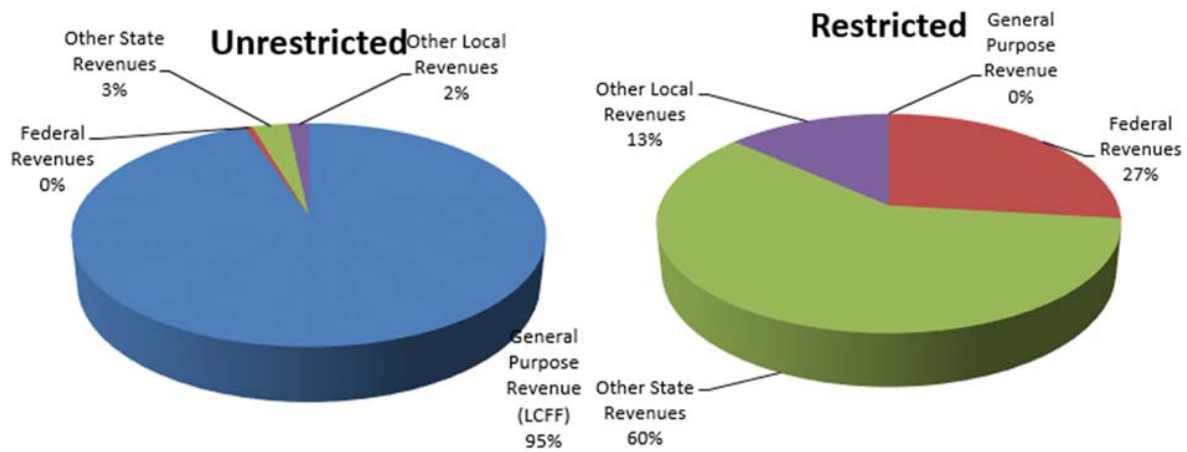
- ❖ Average Daily Attendance (ADA) is estimated at 29301.21 (excludes COE ADA of 30.96)
 - Due to declining enrollment the funded ADA will be based on the prior year ADA of 29386.43.
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 49.09%
- ❖ Lottery revenue is estimated to be \$153 per ADA for unrestricted purposes and \$54 per ADA for restricted purposes, slightly higher than amounts included with the May Revise.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Restricted
General Purpose Revenue	\$279,914,332.00	\$0.00
Federal Revenues	\$1,785,881.65	\$19,683,640.49
Other State Revenues	\$8,607,049.00	\$43,640,592.90
Other Local Revenues	\$4,967,636.52	\$9,869,256.26
Total	\$295,274,899.17	\$73,193,489.65

Following is a graphical representation of revenues by percentage:



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2019-20. The amounts will be revised throughout the year based on information received from the State.

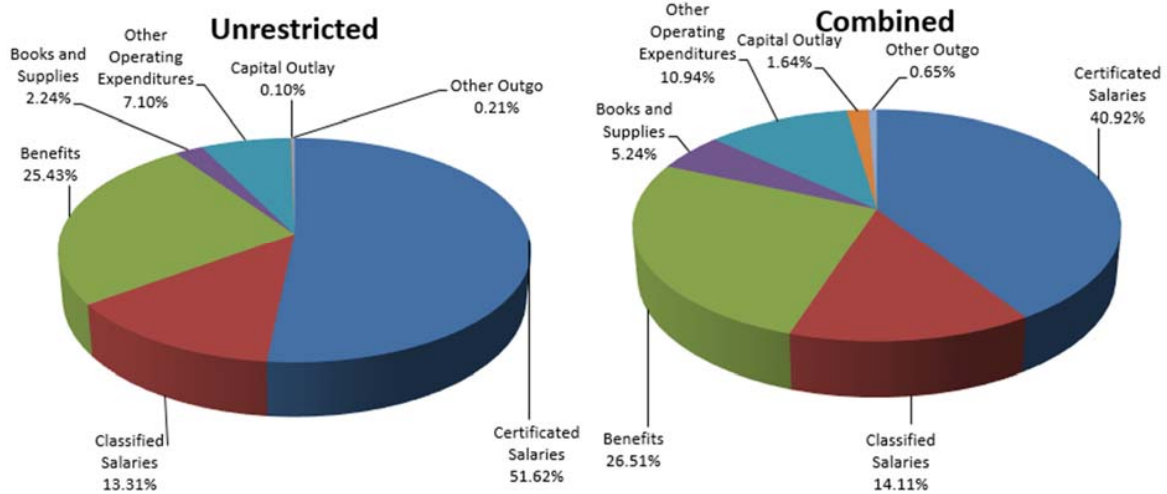
Education Protection Account (EPA) Budget	
<i>2019-20 Fiscal Year</i>	
Description	Amount
Beginning Balance	\$0.00
Budgeted Revenues:	
<i>Estimated EPA Funds</i>	\$17,844,359.00
Budgeted EPA Expenditures:	
<i>Certificated Instructional Salaries</i>	\$13,223,663.00
<i>Classified Salaries</i>	\$0.00
<i>Fixed Benefits & Health and Welfare</i>	\$4,620,696.00
<i>Books and Supplies</i>	\$0.00
<i>Travel and Conference</i>	\$0.00
<i>Contracts</i>	\$0.00
Total	<u>\$17,844,359.00</u>
Ending Balance	\$0.00

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 82% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$122,613,342.75	\$157,542,997.43
Classified Salaries	\$31,620,246.45	\$54,305,169.92
Benefits	\$60,411,264.11	\$102,060,957.68
Books and Supplies	\$5,309,309.50	\$20,154,680.36
Other Operating Expenditures	\$16,874,847.48	\$42,110,090.87
Capital Outlay	\$234,895.61	\$6,294,637.65
Other Outgo	\$487,729.00	\$2,500,935.00
TOTAL	\$237,551,634.90	\$384,969,468.91

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
JROTC	\$226,395.00
Special Education	\$53,912,134.00
Restricted Maintenance Account	\$10,879,080.00
Athletics, MDEA Reps	\$822,819.15
TOTAL CONTRIBUTIONS	\$65,840,428.15

General Fund Summary

The District's 2019-20 General Fund projects a total operating deficit of \$15.87 million (\$4M unrestricted deficit) resulting in an estimated ending fund balance of \$33.6 million. The components of the District's fund balance are as follows: revolving cash & other non-spendables - \$700K; restricted programs - \$7.5M; economic uncertainty - \$11.5M; committed for CSEA contract agreement - \$300K. A detailed description of assigned & unassigned balances is illustrated below.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2019-20 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund	2018-19	Est. Net Change	2019-20
General (Unrestricted & Restricted)	\$49,490,107	-\$15,869,974	\$33,620,133
SACS Fund 09 - Charter Schools Special Revenue Fund	\$1,000,936	-\$492,867	\$508,070
SACS Fund 11 - Adult Education Fund	\$2,333,485	-\$299,653	\$2,033,832
SACS Fund 13 - Cafeteria Special Revenue Fund	\$4,565,327	-\$1,230,038	\$3,335,289
SACS Fund 21 - Building Fund	\$85,418,350	-\$43,160,811	\$42,257,539
SACS Fund 25 - Capital Facilities Fund	\$11,219,848	\$934,255	\$12,154,103
SACS Fund 35 - County School Facilities Fund	\$3,784,333	-\$277,517	\$3,506,816
SACS Fund 49 - Capital Projects Fund for Blended Component Unit	\$2,874,514	-\$1,213,883	\$1,660,631
SACS Fund 51 - Bond Interest and Redemption Fund	\$31,577,764	\$10,609,698	\$42,187,462
SACS Fund 52 - Debt Service Fund for Blended Component Units	\$26,915,078	\$146,947	\$27,062,025
SACS Fund 73 - Foundation Private-Purpose Trust Fund	\$57,977	\$1,135	\$59,112
TOTAL	\$219,237,720	-\$50,852,708	\$168,385,011

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Description</i>	<i>Fiscal Year</i>			
	2019-20	2020-21	2021-22	2022-23
<i>Planning Factor</i>				
LCFF COLA	3.26%	2.29%	2.71%	2.82%
STRS Employer Rates (Current Rates / AB1469 for 2019-20 and 2020-21, otherwise estimated rates)	17.10%	18.40%	18.10%	18.10%
PERS Employer Rates (PERS Board / Actuary)	19.721%	22.80%	24.90%	25.90%
Lottery – Unrestricted per ADA	\$153	\$153	\$153	\$153
Lottery – Prop. 20 per ADA	\$54	\$54	\$54	\$54
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.92	\$33.81	\$34.76
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$63.36	\$65.08	\$66.92
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$17.25	\$17.72	\$18.22
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$47.94	\$49.24	\$50.63
One-Time Special Education Early Intervention Preschool Grant	\$9,010	n/a	n/a	n/a
Routine Restricted Maintenance Account * <i>Percentage of total General Fund expenditures and financing uses</i>	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 2.2% each year. Unrestricted certificated salaries include a reduction of six certificated positions due to expected declines in enrollment. Classified step costs are expected to increase by 1% each year. Restricted certificated expenditures are estimated to decrease for 2019-20 primarily due to program adjustments.

As a result, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected changes to employer pension costs as described above.

Unrestricted and Restricted supplies and operating expenditures are estimated to decrease for 2019-20 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease for 2019-20 due to program adjustments noted above, and decrease further in 2020-21 due to the anticipated low indirect cost rate. Unrestricted transfers out are expected to decrease from 2019-20 to 2020-21 due to phasing out a capital lease payment. Contributions to restricted programs are expected to increase due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Subsequent Year Ending Fund Balances:

During 2020-21, the District estimates that the General Fund is projected to deficit spend by \$10.7 million resulting in an ending General Fund balance of approximately \$22.9 million, of which \$7.4 million is restricted.

During 2021-22, the District estimates that the General Fund is projected to deficit spend by \$7.6 million resulting in an ending General Fund balance of negative \$3.4 million. The ending fund balance in 2021-22 is \$15.3 million, which indicates continued deficit spending once the restricted, non-spendable, and required 3% reserve are deducted.

The ending fund balances for the multi-year projections in the Second Interim report do not include any tentative agreements with any of the District's bargaining units.

Description	2019-20	2020-21	2021-22
Beginning Fund Balance	49,490,107	33,620,133	22,885,059
Add: Net Increase/Decrease	(15,869,974)	(10,735,074)	(7,611,111)
Ending Fund Balance	33,620,133	22,885,059	15,273,947
Subtract: Non-spendable	712,000	712,000	712,000
Subtract: Restricted	7,534,407	7,425,048	6,617,219
Subtract: Committed	315,952	0	0
Subtract: Assigned	13,527,623	3,442,059	0
Subtract: Reserve for Economic Uncertainties 3%	11,530,151	11,305,951	11,401,687
	0	0	(3,456,958)

Conclusion:

The multi-year projection supports that the District will be able to meet its financial obligations for the current and subsequent year, but is currently projecting that it may not be able to meet its financial obligations during the second year out. Therefore, the Mt. Diablo Unified School District certifies that its financial condition is qualified; a qualified certification states that based upon current projections, a district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to:

- Maintain minimum economic uncertainty reserve levels;
- Maintain the necessary cash in order to ensure that the District remains fiscally solvent;
- And meet the financial obligations of tentative agreements with its bargaining groups.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 X QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Mika Arbelbide Telephone: (925) 682-8000, x4073

Title: Interim Fiscal Director E-mail: arbelbidem@mdusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	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	281,341,903.00	279,914,332.00	223,546,712.52	279,914,332.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,785,881.65	1,549,403.81	1,785,881.65	0.00	0.0%
3) Other State Revenue		8300-8599	5,910,559.00	8,607,049.00	4,063,314.49	8,607,049.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825,144.00	4,967,636.52	2,220,103.92	4,967,636.52	0.00	0.0%
5) TOTAL, REVENUES			291,077,606.00	295,274,899.17	231,379,534.74	295,274,899.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	121,406,563.00	122,613,342.75	66,421,166.02	122,613,342.75	0.00	0.0%
2) Classified Salaries		2000-2999	33,091,555.00	31,620,246.45	18,501,939.54	31,620,246.45	0.00	0.0%
3) Employee Benefits		3000-3999	59,525,894.00	60,411,264.11	32,090,678.17	60,411,264.11	0.00	0.0%
4) Books and Supplies		4000-4999	4,528,391.00	5,309,309.50	1,998,599.39	5,309,309.50	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,242,945.00	16,874,847.48	9,030,052.77	16,874,847.48	0.00	0.0%
6) Capital Outlay		6000-6999	221,183.00	234,895.61	135,329.91	234,895.61	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	487,729.00	487,729.00	473,352.00	487,729.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,831,410.00)	(4,115,685.95)	(2,019,674.46)	(4,115,685.95)	0.00	0.0%
9) TOTAL, EXPENDITURES			232,672,850.00	233,435,948.95	126,631,443.34	233,435,948.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,404,756.00	61,838,950.22	104,748,091.40	61,838,950.22		
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	(65,588,271.00)	(65,840,428.15)	0.00	(65,840,428.15)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,588,271.00)	(65,840,428.15)	0.00	(65,840,428.15)		

Description	Resource Codes	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)			(7,183,515.00)	(4,001,477.93)	104,748,091.40	(4,001,477.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,087,204.06	30,087,204.06		30,087,204.06	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)			30,087,204.06	30,087,204.06		30,087,204.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,087,204.06	30,087,204.06		30,087,204.06		
2) Ending Balance, June 30 (E + F1e)			22,903,689.06	26,085,726.13		26,085,726.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	305,000.00	305,000.00		305,000.00		
Stores		9712	407,651.00	407,000.00		407,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	315,952.00		315,952.00		
CSEA Contract Agreement 2% Off-Sch	0000	9760		315,952.00				
CSEA Contract Agreement 2% Off-Sch	0000	9760				315,952.00		
d) Assigned								
Other Assignments		9780	10,393,231.06	13,527,623.13		13,527,623.13		
Tentative Agreement	0000	9780		13,527,623.13				
Tentative Agreement	0000	9780				13,527,623.13		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,797,807.00	11,530,151.00		11,530,151.00		
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	125,058,982.00	131,660,872.00	69,193,386.90	131,660,872.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	26,742,176.00	17,844,359.00	15,270,220.00	17,844,359.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(358.00)	0.00	(358.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	857,347.00	828,521.00	414,467.86	828,521.00	0.00	0.0%
Timber Yield Tax		8022	38.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,367.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	117,873,253.00	122,186,176.00	120,583,692.28	122,186,176.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,802,663.00	3,760,956.00	4,107,890.49	3,760,956.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(172,521.01)	0.00	0.00	0.0%
Supplemental Taxes		8044	4,013,562.00	4,053,061.00	2,956,250.95	4,053,061.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	14,672,450.00	13,628,442.00	13,628,442.00	13,628,442.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,553,792.00	0.00	4,272,362.05	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,579,630.00	293,962,029.00	230,254,191.52	293,962,029.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,237,727.00)	(14,047,697.00)	(6,707,479.00)	(14,047,697.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			281,341,903.00	279,914,332.00	223,546,712.52	279,914,332.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	1,785,881.65	1,549,403.81	1,785,881.65	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,785,881.65	1,549,403.81	1,785,881.65	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,179,506.00	1,179,506.00	1,179,506.00	1,179,506.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,633,053.00	4,716,653.00	1,570,478.49	4,716,653.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	98,000.00	2,710,890.00	1,313,330.00	2,710,890.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,910,559.00	8,607,049.00	4,063,314.49	8,607,049.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	26,174.07	24,174.07	26,174.07	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	501.30	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,751,711.00	3,533,399.10	1,462,815.78	3,533,399.10	0.00	0.0%
Interest		8660	884,238.00	884,238.00	393,081.09	884,238.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	126.00	126.00	126.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	187,195.00	523,699.35	339,405.68	523,699.35	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,825,144.00	4,967,636.52	2,220,103.92	4,967,636.52	0.00	0.0%
TOTAL, REVENUES			291,077,606.00	295,274,899.17	231,379,534.74	295,274,899.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	98,974,525.00	101,544,355.36	54,885,647.40	101,544,355.36	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,491,252.00	7,031,090.39	3,792,170.09	7,031,090.39	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,860,162.00	13,130,347.00	7,326,622.03	13,130,347.00	0.00	0.0%
Other Certificated Salaries		1900	1,080,624.00	907,550.00	416,726.50	907,550.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			121,406,563.00	122,613,342.75	66,421,166.02	122,613,342.75	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	905,084.00	855,345.48	446,935.69	855,345.48	0.00	0.0%
Classified Support Salaries		2200	15,642,373.00	15,335,681.21	9,161,420.67	15,335,681.21	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,382,776.00	2,701,993.00	1,576,048.07	2,701,993.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,069,882.00	11,665,311.59	6,744,640.31	11,665,311.59	0.00	0.0%
Other Classified Salaries		2900	1,091,440.00	1,061,915.17	572,894.80	1,061,915.17	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,091,555.00	31,620,246.45	18,501,939.54	31,620,246.45	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,180,948.00	20,407,358.97	11,052,317.03	20,407,358.97	0.00	0.0%
PERS		3201-3202	6,054,296.00	5,813,015.77	3,283,608.76	5,813,015.77	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,293,992.00	4,136,136.21	2,302,490.61	4,136,136.21	0.00	0.0%
Health and Welfare Benefits		3401-3402	22,391,207.00	22,530,402.00	11,432,414.33	22,530,402.00	0.00	0.0%
Unemployment Insurance		3501-3502	77,047.00	76,912.79	40,837.76	76,912.79	0.00	0.0%
Workers' Compensation		3601-3602	4,586,682.00	4,559,276.37	2,477,508.00	4,559,276.37	0.00	0.0%
OPEB, Allocated		3701-3702	2,099,601.00	2,042,299.00	1,027,211.96	2,042,299.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	842,121.00	845,863.00	474,289.72	845,863.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,525,894.00	60,411,264.11	32,090,678.17	60,411,264.11	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,500.00	500.00	0.00	500.00	0.00	0.0%
Books and Other Reference Materials		4200	178,663.00	165,292.28	113,769.55	165,292.28	0.00	0.0%
Materials and Supplies		4300	3,995,093.00	4,760,747.66	1,735,267.02	4,760,747.66	0.00	0.0%
Noncapitalized Equipment		4400	353,135.00	382,769.56	149,562.82	382,769.56	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,528,391.00	5,309,309.50	1,998,599.39	5,309,309.50	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,734,481.00	1,842,684.78	389,867.06	1,842,684.78	0.00	0.0%
Travel and Conferences		5200	381,472.00	346,851.97	114,407.48	346,851.97	0.00	0.0%
Dues and Memberships		5300	103,750.00	118,110.40	98,540.00	118,110.40	0.00	0.0%
Insurance		5400-5450	1,449,972.00	1,449,972.00	1,352,578.36	1,449,972.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,853,974.00	4,853,974.00	2,645,711.26	4,853,974.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,298,000.00	1,277,870.32	568,784.66	1,277,870.32	0.00	0.0%
Transfers of Direct Costs		5710	(472,026.00)	(539,005.02)	(176,719.75)	(539,005.02)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(67,636.00)	(72,572.00)	(14,681.23)	(72,572.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,025,516.00	6,700,526.63	3,741,815.58	6,700,526.63	0.00	0.0%
Communications		5900	935,442.00	896,434.40	309,749.35	896,434.40	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,242,945.00	16,874,847.48	9,030,052.77	16,874,847.48	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Equipment Replacement		6500	219,683.00	233,395.61	135,329.91	233,395.61	0.00	0.0%
TOTAL, CAPITAL OUTLAY			221,183.00	234,895.61	135,329.91	234,895.61	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	14,377.00	14,377.00	17,698.41	14,377.00	0.00	0.0%
Other Debt Service - Principal		7439	473,352.00	473,352.00	455,653.59	473,352.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			487,729.00	487,729.00	473,352.00	487,729.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,261,161.00)	(3,484,580.05)	(1,722,566.97)	(3,484,580.05)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(570,249.00)	(631,105.90)	(297,107.49)	(631,105.90)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,831,410.00)	(4,115,685.95)	(2,019,674.46)	(4,115,685.95)	0.00	0.0%
TOTAL, EXPENDITURES			232,672,850.00	233,435,948.95	126,631,443.34	233,435,948.95	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	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	(65,588,271.00)	(65,840,428.15)	0.00	(65,840,428.15)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(65,588,271.00)	(65,840,428.15)	0.00	(65,840,428.15)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,588,271.00)	(65,840,428.15)	0.00	(65,840,428.15)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,499,355.00	19,683,640.49	6,009,636.16	19,683,640.49	0.00	0.0%
3) Other State Revenue		8300-8599	41,455,479.00	43,640,592.90	14,294,917.20	43,640,592.90	0.00	0.0%
4) Other Local Revenue		8600-8799	6,234,067.00	9,869,256.26	4,374,427.03	9,869,256.26	0.00	0.0%
5) TOTAL, REVENUES			64,188,901.00	73,193,489.65	24,678,980.39	73,193,489.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,489,644.00	34,929,654.68	18,869,066.12	34,929,654.68	0.00	0.0%
2) Classified Salaries		2000-2999	23,744,870.00	22,684,923.47	12,234,044.41	22,684,923.47	0.00	0.0%
3) Employee Benefits		3000-3999	42,265,131.00	41,649,693.57	12,966,370.87	41,649,693.57	0.00	0.0%
4) Books and Supplies		4000-4999	4,982,102.00	14,845,370.86	3,297,838.68	14,845,370.86	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,105,460.00	25,235,243.39	11,542,610.27	25,235,243.39	0.00	0.0%
6) Capital Outlay		6000-6999	98,842.00	6,059,742.04	1,831,176.98	6,059,742.04	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,010,706.00	2,013,206.00	92,568.00	2,013,206.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,261,161.00	3,484,580.05	1,722,636.35	3,484,580.05	0.00	0.0%
9) TOTAL, EXPENDITURES			129,957,916.00	150,902,414.06	62,556,311.68	150,902,414.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,769,015.00)	(77,708,924.41)	(37,877,331.29)	(77,708,924.41)		
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	65,588,271.00	65,840,428.15	0.00	65,840,428.15	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,588,271.00	65,840,428.15	0.00	65,840,428.15		

Description	Resource Codes	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)			(180,744.00)	(11,868,496.26)	(37,877,331.29)	(11,868,496.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,402,903.14	19,402,903.14		19,402,903.14	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)			19,402,903.14	19,402,903.14		19,402,903.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,402,903.14	19,402,903.14		19,402,903.14		
2) Ending Balance, June 30 (E + F1e)			19,222,159.14	7,534,406.88		7,534,406.88		
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	19,222,159.14	7,534,406.88		7,534,406.88		
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,906,635.00	6,906,635.00	0.00	6,906,635.00	0.00	0.0%
Special Education Discretionary Grants		8182	763,181.00	758,900.00	(179,380.14)	758,900.00	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	20,200.00	4,000.00	20,200.00	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	5,311,663.00	6,540,709.24	4,326,282.24	6,540,709.24	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	768,013.00	1,048,707.92	489,676.92	1,048,707.92	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	120,147.00	86,674.48	60,044.48	86,674.48	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	600,000.00	1,186,402.97	403,142.97	1,186,402.97	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	518,398.00	1,517,343.00	284,440.00	1,517,343.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	203,861.00	222,372.00	0.00	222,372.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,307,457.00	1,395,695.88	621,429.69	1,395,695.88	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,499,355.00	19,683,640.49	6,009,636.16	19,683,640.49	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	17,457,113.00	17,988,590.00	9,700,460.55	17,988,590.00	0.00	0.0%
Prior Years	6500	8319	0.00	114,595.00	0.00	114,595.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	120,573.00	124,682.00	68,477.20	124,682.00	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 Mater		8560	1,626,171.00	1,782,518.00	137,707.70	1,782,518.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,312,245.00	3,355,842.75	2,181,297.51	3,355,842.75	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	292,550.00	951,540.13	945,112.51	951,540.13	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,646,827.00	19,322,825.02	1,261,861.73	19,322,825.02	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,455,479.00	43,640,592.90	14,294,917.20	43,640,592.90	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	660,000.00	758,380.00	758,379.63	758,380.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	83,054.00	83,054.00	48,448.12	83,054.00	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	1,389,428.00	1,429,878.00	15,000.00	1,429,878.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,081,585.00	7,577,944.26	3,552,599.28	7,577,944.26	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,234,067.00	9,869,256.26	4,374,427.03	9,869,256.26	0.00	0.0%
TOTAL, REVENUES			64,188,901.00	73,193,489.65	24,678,980.39	73,193,489.65	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,037,660.00	24,643,182.54	13,550,029.82	24,643,182.54	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,571,594.00	7,486,174.53	3,789,380.17	7,486,174.53	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,999,314.00	1,971,858.61	1,117,024.88	1,971,858.61	0.00	0.0%
Other Certificated Salaries		1900	881,076.00	828,439.00	412,631.25	828,439.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			35,489,644.00	34,929,654.68	18,869,066.12	34,929,654.68	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,310,657.00	13,438,077.91	7,474,451.31	13,438,077.91	0.00	0.0%
Classified Support Salaries		2200	4,627,571.00	4,549,563.11	2,335,591.51	4,549,563.11	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,245,058.00	1,237,284.00	613,247.33	1,237,284.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,662,086.00	1,598,104.51	909,510.81	1,598,104.51	0.00	0.0%
Other Classified Salaries		2900	1,899,498.00	1,861,893.94	901,243.45	1,861,893.94	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,744,870.00	22,684,923.47	12,234,044.41	22,684,923.47	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,457,310.00	21,566,775.01	3,017,933.62	21,566,775.01	0.00	0.0%
PERS		3201-3202	4,557,857.00	4,354,784.03	2,255,504.67	4,354,784.03	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,439,916.00	2,302,029.60	1,197,908.92	2,302,029.60	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,413,404.00	10,104,169.91	4,808,783.74	10,104,169.91	0.00	0.0%
Unemployment Insurance		3501-3502	30,276.00	29,306.62	14,868.53	29,306.62	0.00	0.0%
Workers' Compensation		3601-3602	1,789,971.00	1,735,729.23	899,535.33	1,735,729.23	0.00	0.0%
OPEB, Allocated		3701-3702	1,063,008.00	1,022,681.18	479,905.20	1,022,681.18	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	513,389.00	534,217.99	291,930.86	534,217.99	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,265,131.00	41,649,693.57	12,966,370.87	41,649,693.57	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,626,471.00	502,471.00	282,275.50	502,471.00	0.00	0.0%
Books and Other Reference Materials		4200	124,619.00	647,202.56	118,022.28	647,202.56	0.00	0.0%
Materials and Supplies		4300	2,566,583.00	12,224,913.54	1,772,336.55	12,224,913.54	0.00	0.0%
Noncapitalized Equipment		4400	664,429.00	1,470,783.76	1,125,204.35	1,470,783.76	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,982,102.00	14,845,370.86	3,297,838.68	14,845,370.86	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,420,246.00	14,703,401.93	6,179,689.76	14,703,401.93	0.00	0.0%
Travel and Conferences		5200	448,924.00	547,890.44	197,550.24	547,890.44	0.00	0.0%
Dues and Memberships		5300	63,247.00	96,417.00	63,590.48	96,417.00	0.00	0.0%
Insurance		5400-5450	1,500.00	1,500.00	14.00	1,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	284,661.00	285,653.00	170,017.20	285,653.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,777,869.00	2,855,618.77	1,280,107.74	2,855,618.77	0.00	0.0%
Transfers of Direct Costs		5710	472,026.00	539,005.02	176,719.75	539,005.02	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(260,060.00)	(257,403.00)	(125,384.00)	(257,403.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,868,980.00	6,401,595.89	3,554,835.32	6,401,595.89	0.00	0.0%
Communications		5900	28,067.00	61,564.34	45,469.78	61,564.34	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,105,460.00	25,235,243.39	11,542,610.27	25,235,243.39	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	98,842.00	5,860,254.23	1,646,191.55	5,860,254.23	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	91,808.81	77,306.87	91,808.81	0.00	0.0%
Equipment Replacement		6500	0.00	107,679.00	107,678.56	107,679.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,842.00	6,059,742.04	1,831,176.98	6,059,742.04	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	97,586.00	97,586.00	(1,128.00)	97,586.00	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	1,913,120.00	1,913,120.00	91,196.00	1,913,120.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	2,500.00	2,500.00	2,500.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,010,706.00	2,013,206.00	92,568.00	2,013,206.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,261,161.00	3,484,580.05	1,722,566.97	3,484,580.05	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	69.38	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,261,161.00	3,484,580.05	1,722,636.35	3,484,580.05	0.00	0.0%
TOTAL, EXPENDITURES			129,957,916.00	150,902,414.06	62,556,311.68	150,902,414.06	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	65,588,271.00	65,840,428.15	0.00	65,840,428.15	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			65,588,271.00	65,840,428.15	0.00	65,840,428.15	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			65,588,271.00	65,840,428.15	0.00	65,840,428.15	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	281,341,903.00	279,914,332.00	223,546,712.52	279,914,332.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,499,355.00	21,469,522.14	7,559,039.97	21,469,522.14	0.00	0.0%
3) Other State Revenue		8300-8599	47,366,038.00	52,247,641.90	18,358,231.69	52,247,641.90	0.00	0.0%
4) Other Local Revenue		8600-8799	10,059,211.00	14,836,892.78	6,594,530.95	14,836,892.78	0.00	0.0%
5) TOTAL, REVENUES			355,266,507.00	368,468,388.82	256,058,515.13	368,468,388.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	156,896,207.00	157,542,997.43	85,290,232.14	157,542,997.43	0.00	0.0%
2) Classified Salaries		2000-2999	56,836,425.00	54,305,169.92	30,735,983.95	54,305,169.92	0.00	0.0%
3) Employee Benefits		3000-3999	101,791,025.00	102,060,957.68	45,057,049.04	102,060,957.68	0.00	0.0%
4) Books and Supplies		4000-4999	9,510,493.00	20,154,680.36	5,296,438.07	20,154,680.36	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,348,405.00	42,110,090.87	20,572,663.04	42,110,090.87	0.00	0.0%
6) Capital Outlay		6000-6999	320,025.00	6,294,637.65	1,966,506.89	6,294,637.65	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,498,435.00	2,500,935.00	565,920.00	2,500,935.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(570,249.00)	(631,105.90)	(297,038.11)	(631,105.90)	0.00	0.0%
9) TOTAL, EXPENDITURES			362,630,766.00	384,338,363.01	189,187,755.02	384,338,363.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,364,259.00)	(15,869,974.19)	66,870,760.11	(15,869,974.19)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,364,259.00)	(15,869,974.19)	66,870,760.11	(15,869,974.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,490,107.20	49,490,107.20		49,490,107.20	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)			49,490,107.20	49,490,107.20		49,490,107.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,490,107.20	49,490,107.20		49,490,107.20		
2) Ending Balance, June 30 (E + F1e)			42,125,848.20	33,620,133.01		33,620,133.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	305,000.00	305,000.00		305,000.00		
Stores		9712	407,651.00	407,000.00		407,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,222,159.14	7,534,406.88		7,534,406.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	315,952.00		315,952.00		
CSEA Contract Agreement 2% Off-Sch	0000	9760		315,952.00				
CSEA Contract Agreement 2% Off-Sch	0000	9760				315,952.00		
d) Assigned								
Other Assignments		9780	10,393,231.06	13,527,623.13		13,527,623.13		
Tentative Agreement	0000	9780		13,527,623.13				
Tentative Agreement	0000	9780				13,527,623.13		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,797,807.00	11,530,151.00		11,530,151.00		
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	125,058,982.00	131,660,872.00	69,193,386.90	131,660,872.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	26,742,176.00	17,844,359.00	15,270,220.00	17,844,359.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(358.00)	0.00	(358.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	857,347.00	828,521.00	414,467.86	828,521.00	0.00	0.0%
Timber Yield Tax		8022	38.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,367.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	117,873,253.00	122,186,176.00	120,583,692.28	122,186,176.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,802,663.00	3,760,956.00	4,107,890.49	3,760,956.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(172,521.01)	0.00	0.00	0.0%
Supplemental Taxes		8044	4,013,562.00	4,053,061.00	2,956,250.95	4,053,061.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	14,672,450.00	13,628,442.00	13,628,442.00	13,628,442.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,553,792.00	0.00	4,272,362.05	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,579,630.00	293,962,029.00	230,254,191.52	293,962,029.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,237,727.00)	(14,047,697.00)	(6,707,479.00)	(14,047,697.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			281,341,903.00	279,914,332.00	223,546,712.52	279,914,332.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,906,635.00	6,906,635.00	0.00	6,906,635.00	0.00	0.0%
Special Education Discretionary Grants		8182	763,181.00	758,900.00	(179,380.14)	758,900.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	20,200.00	4,000.00	20,200.00	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	5,311,663.00	6,540,709.24	4,326,282.24	6,540,709.24	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	768,013.00	1,048,707.92	489,676.92	1,048,707.92	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	120,147.00	86,674.48	60,044.48	86,674.48	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	600,000.00	1,186,402.97	403,142.97	1,186,402.97	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	518,398.00	1,517,343.00	284,440.00	1,517,343.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	203,861.00	222,372.00	0.00	222,372.00	0.00	0.0%
Career and Technical Education	All Other	8290	1,307,457.00	3,181,577.53	2,170,833.50	3,181,577.53	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,499,355.00	21,469,522.14	7,559,039.97	21,469,522.14	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	17,457,113.00	17,988,590.00	9,700,460.55	17,988,590.00	0.00	0.0%
Prior Years	6500	8319	0.00	114,595.00	0.00	114,595.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	120,573.00	124,682.00	68,477.20	124,682.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,179,506.00	1,179,506.00	1,179,506.00	1,179,506.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materiz		8560	6,259,224.00	6,499,171.00	1,708,186.19	6,499,171.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,312,245.00	3,355,842.75	2,181,297.51	3,355,842.75	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	292,550.00	951,540.13	945,112.51	951,540.13	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,744,827.00	22,033,715.02	2,575,191.73	22,033,715.02	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,366,038.00	52,247,641.90	18,358,231.69	52,247,641.90	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	660,000.00	758,380.00	758,379.63	758,380.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	26,174.07	24,174.07	26,174.07	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	20,000.00	501.30	20,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,834,765.00	3,616,453.10	1,511,263.90	3,616,453.10	0.00	0.0%
Interest		8660	884,238.00	884,238.00	393,081.09	884,238.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	126.00	126.00	126.00	0.00	0.0%
Interagency Services		8677	1,389,428.00	1,429,878.00	15,000.00	1,429,878.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,268,780.00	8,101,643.61	3,892,004.96	8,101,643.61	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,059,211.00	14,836,892.78	6,594,530.95	14,836,892.78	0.00	0.0%
TOTAL, REVENUES			355,266,507.00	368,468,388.82	256,058,515.13	368,468,388.82	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	124,012,185.00	126,187,537.90	68,435,677.22	126,187,537.90	0.00	0.0%
Certificated Pupil Support Salaries		1200	15,062,846.00	14,517,264.92	7,581,550.26	14,517,264.92	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,859,476.00	15,102,205.61	8,443,646.91	15,102,205.61	0.00	0.0%
Other Certificated Salaries		1900	1,961,700.00	1,735,989.00	829,357.75	1,735,989.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			156,896,207.00	157,542,997.43	85,290,232.14	157,542,997.43	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,215,741.00	14,293,423.39	7,921,387.00	14,293,423.39	0.00	0.0%
Classified Support Salaries		2200	20,269,944.00	19,885,244.32	11,497,012.18	19,885,244.32	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,627,834.00	3,939,277.00	2,189,295.40	3,939,277.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,731,968.00	13,263,416.10	7,654,151.12	13,263,416.10	0.00	0.0%
Other Classified Salaries		2900	2,990,938.00	2,923,809.11	1,474,138.25	2,923,809.11	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,836,425.00	54,305,169.92	30,735,983.95	54,305,169.92	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,638,258.00	41,974,133.98	14,070,250.65	41,974,133.98	0.00	0.0%
PERS		3201-3202	10,612,153.00	10,167,799.80	5,539,113.43	10,167,799.80	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,733,908.00	6,438,165.81	3,500,399.53	6,438,165.81	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,804,611.00	32,634,571.91	16,241,198.07	32,634,571.91	0.00	0.0%
Unemployment Insurance		3501-3502	107,323.00	106,219.41	55,706.29	106,219.41	0.00	0.0%
Workers' Compensation		3601-3602	6,376,653.00	6,295,005.60	3,377,043.33	6,295,005.60	0.00	0.0%
OPEB, Allocated		3701-3702	3,162,609.00	3,064,980.18	1,507,117.16	3,064,980.18	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,355,510.00	1,380,080.99	766,220.58	1,380,080.99	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			101,791,025.00	102,060,957.68	45,057,049.04	102,060,957.68	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,627,971.00	502,971.00	282,275.50	502,971.00	0.00	0.0%
Books and Other Reference Materials		4200	303,282.00	812,494.84	231,791.83	812,494.84	0.00	0.0%
Materials and Supplies		4300	6,561,676.00	16,985,661.20	3,507,603.57	16,985,661.20	0.00	0.0%
Noncapitalized Equipment		4400	1,017,564.00	1,853,553.32	1,274,767.17	1,853,553.32	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,510,493.00	20,154,680.36	5,296,438.07	20,154,680.36	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,154,727.00	16,546,086.71	6,569,556.82	16,546,086.71	0.00	0.0%
Travel and Conferences		5200	830,396.00	894,742.41	311,957.72	894,742.41	0.00	0.0%
Dues and Memberships		5300	166,997.00	214,527.40	162,130.48	214,527.40	0.00	0.0%
Insurance		5400-5450	1,451,472.00	1,451,472.00	1,352,592.36	1,451,472.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,138,635.00	5,139,627.00	2,815,728.46	5,139,627.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,075,869.00	4,133,489.09	1,848,892.40	4,133,489.09	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(327,696.00)	(329,975.00)	(140,065.23)	(329,975.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,894,496.00	13,102,122.52	7,296,650.90	13,102,122.52	0.00	0.0%
Communications		5900	963,509.00	957,998.74	355,219.13	957,998.74	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,348,405.00	42,110,090.87	20,572,663.04	42,110,090.87	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	98,842.00	5,860,254.23	1,646,191.55	5,860,254.23	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	1,500.00	93,308.81	77,306.87	93,308.81	0.00	0.0%
Equipment Replacement		6500	219,683.00	341,074.61	243,008.47	341,074.61	0.00	0.0%
TOTAL, CAPITAL OUTLAY			320,025.00	6,294,637.65	1,966,506.89	6,294,637.65	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	97,586.00	97,586.00	(1,128.00)	97,586.00	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	1,913,120.00	1,913,120.00	91,196.00	1,913,120.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	2,500.00	2,500.00	2,500.00	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	14,377.00	14,377.00	17,698.41	14,377.00	0.00	0.0%
Other Debt Service - Principal		7439	473,352.00	473,352.00	455,653.59	473,352.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,498,435.00	2,500,935.00	565,920.00	2,500,935.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(570,249.00)	(631,105.90)	(297,038.11)	(631,105.90)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(570,249.00)	(631,105.90)	(297,038.11)	(631,105.90)	0.00	0.0%
TOTAL, EXPENDITURES			362,630,766.00	384,338,363.01	189,187,755.02	384,338,363.01	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
6300	Lottery: Instructional Materials	2,968,347.00
8150	Ongoing & Major Maintenance Account (RM)	64,192.84
9010	Other Restricted Local	4,501,867.04
Total, Restricted Balance		<u>7,534,406.88</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,480,214.00	2,480,214.00	1,225,883.55	2,480,214.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	182,786.00	195,716.00	31,563.96	195,716.00	0.00	0.0%
4) Other Local Revenue		8600-8799	385,341.00	385,341.00	113,059.46	385,341.00	0.00	0.0%
5) TOTAL, REVENUES			3,048,341.00	3,061,271.00	1,370,506.97	3,061,271.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,090,212.00	1,002,712.00	554,293.52	1,002,712.00	0.00	0.0%
2) Classified Salaries		2000-2999	634,786.00	696,686.00	367,673.75	696,686.00	0.00	0.0%
3) Employee Benefits		3000-3999	601,704.00	605,304.00	250,115.33	605,304.00	0.00	0.0%
4) Books and Supplies		4000-4999	119,865.00	343,679.94	66,497.23	343,679.94	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	581,470.00	602,471.00	314,030.94	602,471.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	300,200.00	8,109.00	300,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	3,084.90	100.14	3,084.90	0.00	0.0%
9) TOTAL, EXPENDITURES			3,028,037.00	3,554,137.84	1,560,819.91	3,554,137.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,304.00	(492,866.84)	(190,312.94)	(492,866.84)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,304.00	(492,866.84)	(190,312.94)	(492,866.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,000,936.38	1,000,936.38		1,000,936.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,936.38	1,000,936.38		1,000,936.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000,936.38	1,000,936.38		1,000,936.38		
2) Ending Balance, June 30 (E + F1e)			1,021,240.38	508,069.54		508,069.54		
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	124,874.64	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	896,365.74	508,069.54		508,069.54		
Eagle Peak Charter	0000	9780		508,069.54				
Eagle Peak Charter	0000	9780				508,069.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	839,949.00	1,019,458.00	506,110.55	1,019,458.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	432,859.00	181,785.00	133,274.00	181,785.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,207,406.00	1,278,971.00	586,499.00	1,278,971.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,480,214.00	2,480,214.00	1,225,883.55	2,480,214.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,724.00	4,724.00	4,724.00	4,724.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	59,700.00	72,630.00	26,839.96	72,630.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	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%
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	118,362.00	118,362.00	0.00	118,362.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			182,786.00	195,716.00	31,563.96	195,716.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	12,409.00	12,409.00	8,001.90	12,409.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	372,932.00	372,932.00	105,057.56	372,932.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			385,341.00	385,341.00	113,059.46	385,341.00	0.00	0.0%
TOTAL REVENUES			3,048,341.00	3,061,271.00	1,370,506.97	3,061,271.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	960,759.00	867,659.00	475,543.52	867,659.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	129,453.00	135,053.00	78,750.00	135,053.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,090,212.00	1,002,712.00	554,293.52	1,002,712.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	337,729.00	391,929.00	206,836.10	391,929.00	0.00	0.0%
Classified Support Salaries		2200	47,129.00	47,129.00	24,044.24	47,129.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	139,511.00	141,911.00	76,554.79	141,911.00	0.00	0.0%
Other Classified Salaries		2900	110,417.00	115,717.00	60,238.62	115,717.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			634,786.00	696,686.00	367,673.75	696,686.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	302,323.00	313,923.00	96,661.25	313,923.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,954.00	61,954.00	35,500.31	61,954.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	194,700.00	183,600.00	97,030.44	183,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	10,045.00	10,045.00	7,219.91	10,045.00	0.00	0.0%
Workers' Compensation		3601-3602	32,682.00	32,682.00	12,337.34	32,682.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	3,100.00	1,366.08	3,100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			601,704.00	605,304.00	250,115.33	605,304.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,050.00	50.00	0.00	50.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	2,491.00	1,165.95	2,491.00	0.00	0.0%
Materials and Supplies		4300	107,795.00	314,973.94	46,591.71	314,973.94	0.00	0.0%
Noncapitalized Equipment		4400	6,020.00	26,165.00	18,739.57	26,165.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,865.00	343,679.94	66,497.23	343,679.94	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,023.00	27,723.00	8,390.33	27,723.00	0.00	0.0%
Dues and Memberships		5300	6,894.00	3,894.00	3,400.82	3,894.00	0.00	0.0%
Insurance		5400-5450	13,260.00	13,860.00	13,860.00	13,860.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,797.00	26,297.00	19,519.35	26,297.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,792.00	62,575.00	33,240.95	62,575.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	264,876.00	264,876.00	131,940.50	264,876.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,933.00	196,596.00	100,161.33	196,596.00	0.00	0.0%
Communications		5900	7,895.00	6,650.00	3,517.66	6,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			581,470.00	602,471.00	314,030.94	602,471.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	300,200.00	8,109.00	300,200.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	300,200.00	8,109.00	300,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	3,084.90	100.14	3,084.90	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	3,084.90	100.14	3,084.90	0.00	0.0%
TOTAL EXPENDITURES			3,028,037.00	3,554,137.84	1,560,819.91	3,554,137.84		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	815,063.00	842,596.00	79,779.52	842,596.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,988,312.00	3,980,397.00	1,845,170.00	3,980,397.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,493,317.00	1,527,517.85	586,978.56	1,527,517.85	0.00	0.0%
5) TOTAL, REVENUES			6,296,692.00	6,350,510.85	2,511,928.08	6,350,510.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,539,269.00	2,567,886.00	1,383,053.14	2,567,886.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,323,151.00	1,265,255.00	703,206.10	1,265,255.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,542,136.00	1,531,487.00	665,301.15	1,531,487.00	0.00	0.0%
4) Books and Supplies		4000-4999	484,604.00	465,958.34	137,107.90	465,958.34	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	583,672.00	626,877.00	184,847.29	626,877.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	192,952.00	192,701.00	97,368.12	192,701.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,665,784.00	6,650,164.34	3,170,883.70	6,650,164.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(369,092.00)	(299,653.49)	(658,955.62)	(299,653.49)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,092.00)	(299,653.49)	(658,955.62)	(299,653.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,333,485.12	2,333,485.12		2,333,485.12	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)			2,333,485.12	2,333,485.12		2,333,485.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,333,485.12	2,333,485.12		2,333,485.12		
2) Ending Balance, June 30 (E + F1e)			1,964,393.12	2,033,831.63		2,033,831.63		
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			16,062.34	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,948,330.78	2,033,831.63		2,033,831.63		
Adult Education Fund	0000	9780		2,033,831.63				
Adult Education Fund	0000	9780				2,033,831.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	156,254.00	156,254.00	(3,663.98)	156,254.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	658,809.00	686,342.00	83,443.50	686,342.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			815,063.00	842,596.00	79,779.52	842,596.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,698,259.00	3,690,344.00	1,845,170.00	3,690,344.00	0.00	0.0%
All Other State Revenue	All Other	8590	290,053.00	290,053.00	0.00	290,053.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,988,312.00	3,980,397.00	1,845,170.00	3,980,397.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,405.00	15,405.00	12,725.85	15,405.00	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	881,000.00	910,964.85	420,264.13	910,964.85	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	596,912.00	601,148.00	153,988.58	601,148.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,493,317.00	1,527,517.85	586,978.56	1,527,517.85	0.00	0.0%
TOTAL, REVENUES			6,296,692.00	6,350,510.85	2,511,928.08	6,350,510.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,806,298.00	1,833,326.00	970,157.20	1,833,326.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,000.00	13,000.00	5,391.84	13,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	332,448.00	374,448.00	221,864.10	374,448.00	0.00	0.0%
Other Certificated Salaries		1900	387,523.00	347,112.00	185,640.00	347,112.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,539,269.00	2,567,886.00	1,383,053.14	2,567,886.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	342,353.00	300,799.00	147,903.17	300,799.00	0.00	0.0%
Classified Support Salaries		2200	102,625.00	108,983.00	63,450.28	108,983.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	696,971.00	662,758.00	372,176.44	662,758.00	0.00	0.0%
Other Classified Salaries		2900	181,202.00	192,715.00	119,676.21	192,715.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,323,151.00	1,265,255.00	703,206.10	1,265,255.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	608,040.00	608,411.00	203,934.07	608,411.00	0.00	0.0%
PERS		3201-3202	191,062.00	196,305.00	107,450.07	196,305.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	137,540.00	131,932.00	70,545.47	131,932.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	452,467.00	441,368.00	199,394.30	441,368.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,000.00	1,976.00	1,019.31	1,976.00	0.00	0.0%
Workers' Compensation		3601-3602	117,995.00	115,368.00	61,454.53	115,368.00	0.00	0.0%
OPEB, Allocated		3701-3702	21,692.00	19,478.00	10,420.26	19,478.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,340.00	16,649.00	11,083.14	16,649.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,542,136.00	1,531,487.00	665,301.15	1,531,487.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	83,500.00	64,456.00	26,612.05	64,456.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	28,152.00	11,862.06	28,152.00	0.00	0.0%
Materials and Supplies		4300	256,934.00	288,342.34	68,894.54	288,342.34	0.00	0.0%
Noncapitalized Equipment		4400	143,670.00	85,008.00	29,739.25	85,008.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			484,604.00	465,958.34	137,107.90	465,958.34	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	72,991.00	65,736.00	24,760.30	65,736.00	0.00	0.0%
Dues and Memberships		5300	4,050.00	4,116.00	750.00	4,116.00	0.00	0.0%
Insurance		5400-5450	2,600.00	2,646.00	2,645.00	2,646.00	0.00	0.0%
Operations and Housekeeping Services		5500	700.00	1,000.00	0.00	1,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,900.00	48,835.00	20,485.50	48,835.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,825.00	6,266.00	(142.46)	6,266.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	406,906.00	456,141.00	135,403.07	456,141.00	0.00	0.0%
Communications		5900	52,700.00	42,137.00	945.88	42,137.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			583,672.00	626,877.00	184,847.29	626,877.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	192,952.00	192,701.00	97,368.12	192,701.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			192,952.00	192,701.00	97,368.12	192,701.00	0.00	0.0%
TOTAL, EXPENDITURES			6,665,784.00	6,650,164.34	3,170,883.70	6,650,164.34		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,779,000.00	8,880,614.00	4,593,575.24	8,880,614.00	0.00	0.0%
3) Other State Revenue		8300-8599	575,000.00	579,972.00	292,941.51	579,972.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,916,417.00	2,916,417.00	1,809,274.64	2,916,417.00	0.00	0.0%
5) TOTAL, REVENUES			12,270,417.00	12,377,003.00	6,695,791.39	12,377,003.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,231,657.00	4,285,058.00	2,343,804.37	4,285,058.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,066,623.00	2,235,330.00	1,123,681.27	2,235,330.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,736,759.00	6,149,102.17	2,005,725.22	6,149,102.17	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	312,060.00	312,060.00	150,965.38	312,060.00	0.00	0.0%
6) Capital Outlay		6000-6999	120,000.00	190,171.00	0.00	190,171.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	377,297.00	435,320.00	199,569.85	435,320.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,844,396.00	13,607,041.17	5,823,746.09	13,607,041.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			426,021.00	(1,230,038.17)	872,045.30	(1,230,038.17)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			426,021.00	(1,230,038.17)	872,045.30	(1,230,038.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,565,327.24	4,565,327.24		4,565,327.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,565,327.24	4,565,327.24		4,565,327.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,565,327.24	4,565,327.24		4,565,327.24		
2) Ending Balance, June 30 (E + F1e)			4,991,348.24	3,335,289.07		3,335,289.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,991,348.24	3,335,289.07		3,335,289.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,060,000.00	8,161,614.00	4,593,575.24	8,161,614.00	0.00	0.0%
Donated Food Commodities		8221	719,000.00	719,000.00	0.00	719,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,779,000.00	8,880,614.00	4,593,575.24	8,880,614.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	575,000.00	579,972.00	292,941.51	579,972.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			575,000.00	579,972.00	292,941.51	579,972.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,850,000.00	2,850,000.00	1,769,726.85	2,850,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	61,417.00	61,417.00	35,128.69	61,417.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	4,419.10	5,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,916,417.00	2,916,417.00	1,809,274.64	2,916,417.00	0.00	0.0%
TOTAL, REVENUES			12,270,417.00	12,377,003.00	6,695,791.39	12,377,003.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,584,470.00	3,593,022.00	1,973,347.59	3,593,022.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	379,424.00	395,105.00	221,330.70	395,105.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,763.00	206,931.00	101,643.16	206,931.00	0.00	0.0%
Other Classified Salaries		2900	90,000.00	90,000.00	47,482.92	90,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,231,657.00	4,285,058.00	2,343,804.37	4,285,058.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	596,151.00	633,840.00	349,790.34	633,840.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	295,948.00	294,998.00	159,387.52	294,998.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	908,452.00	1,035,733.00	474,621.64	1,035,733.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,179.00	2,198.00	1,100.51	2,198.00	0.00	0.0%
Workers' Compensation		3601-3602	128,135.00	126,548.00	68,013.09	126,548.00	0.00	0.0%
OPEB, Allocated		3701-3702	92,078.00	93,430.00	42,908.17	93,430.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,680.00	48,583.00	27,860.00	48,583.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,066,623.00	2,235,330.00	1,123,681.27	2,235,330.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	157,759.00	1,570,102.17	45,791.93	1,570,102.17	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	62,504.20	100,000.00	0.00	0.0%
Food		4700	4,479,000.00	4,479,000.00	1,897,429.09	4,479,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,736,759.00	6,149,102.17	2,005,725.22	6,149,102.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	14,000.00	6,233.45	14,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	55.00	2,000.00	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	36,000.00	36,000.00	4,177.63	36,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	32,495.00	30,303.00	8,267.19	30,303.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	222,565.00	224,757.00	126,533.06	224,757.00	0.00	0.0%
Communications		5900	5,000.00	5,000.00	5,699.05	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			312,060.00	312,060.00	150,965.38	312,060.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	80,474.00	0.00	80,474.00	0.00	0.0%
Equipment Replacement		6500	120,000.00	109,697.00	0.00	109,697.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,000.00	190,171.00	0.00	190,171.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	377,297.00	435,320.00	199,569.85	435,320.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			377,297.00	435,320.00	199,569.85	435,320.00	0.00	0.0%
TOTAL, EXPENDITURES			11,844,396.00	13,607,041.17	5,823,746.09	13,607,041.17		

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

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,722,240.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	613,048.75
Total, Restricted Balance		<u>3,335,289.07</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,893,685.00	2,317,685.00	598,194.43	2,317,685.00	0.00	0.0%
5) TOTAL, REVENUES			1,893,685.00	2,317,685.00	598,194.43	2,317,685.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	666,881.00	659,006.00	358,826.73	659,006.00	0.00	0.0%
3) Employee Benefits		3000-3999	278,009.00	275,143.00	149,774.75	275,143.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	8,485.00	8,481.72	8,485.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,741,463.60	215,731.02	4,741,463.60	0.00	0.0%
6) Capital Outlay		6000-6999	22,544,859.10	39,794,398.10	13,970,708.83	39,794,398.10	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,489,749.10	45,478,495.70	14,703,523.05	45,478,495.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,596,064.10)	(43,160,810.70)	(14,105,328.62)	(43,160,810.70)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,596,064.10)	(43,160,810.70)	(14,105,328.62)	(43,160,810.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	85,418,349.93	85,418,349.93		85,418,349.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,418,349.93	85,418,349.93		85,418,349.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,418,349.93	85,418,349.93		85,418,349.93		
2) Ending Balance, June 30 (E + F1e)			63,822,285.83	42,257,539.23		42,257,539.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	63,822,285.83	42,257,539.23		42,257,539.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	1,893,685.00	2,317,685.00	598,194.43	2,317,685.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,893,685.00	2,317,685.00	598,194.43	2,317,685.00	0.00	0.0%
TOTAL, REVENUES			1,893,685.00	2,317,685.00	598,194.43	2,317,685.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	132,673.00	118,135.00	64,716.11	118,135.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	435,692.00	416,879.00	235,774.37	416,879.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,516.00	123,992.00	58,336.25	123,992.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			666,881.00	659,006.00	358,826.73	659,006.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	126,850.00	128,096.00	69,331.53	128,096.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	51,194.00	49,906.00	26,792.72	49,906.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	68,720.00	65,586.00	36,953.20	65,586.00	0.00	0.0%
Unemployment Insurance		3501-3502	339.00	335.00	175.18	335.00	0.00	0.0%
Workers' Compensation		3601-3602	20,173.00	19,643.00	10,542.10	19,643.00	0.00	0.0%
OPEB, Allocated		3701-3702	7,541.00	7,576.00	4,009.74	7,576.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,192.00	4,001.00	1,970.28	4,001.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			278,009.00	275,143.00	149,774.75	275,143.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	4,657.00	4,653.99	4,657.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,828.00	3,827.73	3,828.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	8,485.00	8,481.72	8,485.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	4,473,697.60	97,878.27	4,473,697.60	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	266,766.00	117,579.28	266,766.00	0.00	0.0%
Communications		5900	0.00	1,000.00	273.47	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	4,741,463.60	215,731.02	4,741,463.60	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	4,500.00	1,101.29	4,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,544,859.10	39,731,995.10	13,934,325.04	39,731,995.10	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	57,903.00	35,282.50	57,903.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,544,859.10	39,794,398.10	13,970,708.83	39,794,398.10	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			23,489,749.10	45,478,495.70	14,703,523.05	45,478,495.70		

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	42,257,539.23
Total, Restricted Balance		<u>42,257,539.23</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	956,868.00	1,157,868.00	741,023.80	1,157,868.00	0.00	0.0%
5) TOTAL, REVENUES			956,868.00	1,157,868.00	741,023.80	1,157,868.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,603.00	97,213.00	49,862.97	97,213.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	90,400.00	39,093.38	90,400.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	36,000.00	36,000.00	26,642.30	36,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,603.00	223,613.00	115,598.65	223,613.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			898,265.00	934,255.00	625,425.15	934,255.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			898,265.00	934,255.00	625,425.15	934,255.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,219,847.85	11,219,847.85		11,219,847.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,219,847.85	11,219,847.85		11,219,847.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,219,847.85	11,219,847.85		11,219,847.85		
2) Ending Balance, June 30 (E + F1e)			12,118,112.85	12,154,102.85		12,154,102.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	898,265.00	1,093,262.00		1,093,262.00		
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	11,219,847.85	11,060,840.85		11,060,840.85		
Capital Facilities Fund	0000	9780		11,060,840.85				
Capital Facilities Fund	0000	9780				11,060,840.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	206,868.00	206,868.00	125,851.96	206,868.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	750,000.00	951,000.00	615,171.84	951,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			956,868.00	1,157,868.00	741,023.80	1,157,868.00	0.00	0.0%
TOTAL REVENUES			956,868.00	1,157,868.00	741,023.80	1,157,868.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	68,580.00	49,810.97	68,580.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,500.00	28,530.00	0.00	28,530.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	103.00	103.00	52.00	103.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,603.00	97,213.00	49,862.97	97,213.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	90,400.00	39,093.38	90,400.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	90,400.00	39,093.38	90,400.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	36,000.00	36,000.00	26,642.30	36,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,000.00	36,000.00	26,642.30	36,000.00	0.00	0.0%
TOTAL, EXPENDITURES			58,603.00	223,613.00	115,598.65	223,613.00		

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	1,093,262.00
Total, Restricted Balance		<u>1,093,262.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,599.00	91,501.00	40,310.87	91,501.00	0.00	0.0%
5) TOTAL, REVENUES			91,599.00	91,501.00	40,310.87	91,501.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,055.00	28,054.00	16,364.69	28,054.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,864.00	17,079.00	9,951.68	17,079.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	14,500.00	10,833.07	14,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2.00	2.00	2.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	309,383.00	307,041.22	309,383.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,919.00	369,018.00	344,192.66	369,018.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			46,680.00	(277,517.00)	(303,881.79)	(277,517.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,680.00	(277,517.00)	(303,881.79)	(277,517.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,784,332.68	3,784,332.68		3,784,332.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,784,332.68	3,784,332.68		3,784,332.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,784,332.68	3,784,332.68		3,784,332.68		
2) Ending Balance, June 30 (E + F1e)			3,831,012.68	3,506,815.68		3,506,815.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,831,012.68	3,506,815.68		3,506,815.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	91,599.00	91,501.00	40,310.87	91,501.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,599.00	91,501.00	40,310.87	91,501.00	0.00	0.0%
TOTAL, REVENUES			91,599.00	91,501.00	40,310.87	91,501.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,055.00	28,054.00	16,364.69	28,054.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,055.00	28,054.00	16,364.69	28,054.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,312.00	5,534.00	3,227.28	5,534.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,147.00	2,140.00	1,244.31	2,140.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,038.00	8,039.00	4,687.16	8,039.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	16.00	8.15	16.00	0.00	0.0%
Workers' Compensation		3601-3602	845.00	843.00	489.59	843.00	0.00	0.0%
OPEB, Allocated		3701-3702	507.00	507.00	295.19	507.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,864.00	17,079.00	9,951.68	17,079.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,500.00	3,261.89	3,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	11,000.00	7,571.18	11,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	14,500.00	10,833.07	14,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2.00	2.00	2.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2.00	2.00	2.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	143,233.00	143,233.00	143,233.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	166,150.00	163,808.22	166,150.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	309,383.00	307,041.22	309,383.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,919.00	369,018.00	344,192.66	369,018.00		

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

Resource	Description	2019/20 Projected Year Totals
7710	State School Facilities Projects	3,506,815.68
Total, Restricted Balance		<u>3,506,815.68</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,818.00	34,818.00	24,335.16	34,818.00	0.00	0.0%
5) TOTAL, REVENUES			14,818.00	34,818.00	24,335.16	34,818.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	647,665.00	636,134.00	370,395.15	636,134.00	0.00	0.0%
3) Employee Benefits		3000-3999	358,390.00	345,686.00	199,440.00	345,686.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	217,763.00	114,224.55	217,763.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,298,657.00	826,666.77	1,298,657.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,006,055.00	2,498,240.00	1,510,726.47	2,498,240.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(991,237.00)	(2,463,422.00)	(1,486,391.31)	(2,463,422.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,249,539.00	1,249,539.00	10,435.00	1,249,539.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,249,539.00	1,249,539.00	10,435.00	1,249,539.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			258,302.00	(1,213,883.00)	(1,475,956.31)	(1,213,883.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,874,513.68	2,874,513.68		2,874,513.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,874,513.68	2,874,513.68		2,874,513.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,874,513.68	2,874,513.68		2,874,513.68		
2) Ending Balance, June 30 (E + F1e)			3,132,815.68	1,660,630.68		1,660,630.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,132,815.68	1,660,630.68		1,660,630.68		
Measure A Operating Fund	0000	9780		1,660,630.68				
Measure A Operating Fund	0000	9780				1,660,630.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,818.00	34,818.00	24,335.16	34,818.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,818.00	34,818.00	24,335.16	34,818.00	0.00	0.0%
TOTAL, REVENUES			14,818.00	34,818.00	24,335.16	34,818.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	543,784.00	541,965.00	319,261.29	541,965.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,623.00	6,510.00	0.00	6,510.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,258.00	87,659.00	51,133.86	87,659.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			647,665.00	636,134.00	370,395.15	636,134.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	122,609.00	122,435.00	70,113.36	122,435.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49,552.00	46,995.00	26,500.48	46,995.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	153,931.00	144,537.00	84,828.17	144,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	327.00	314.00	173.29	314.00	0.00	0.0%
Workers' Compensation		3601-3602	19,498.00	18,457.00	10,427.01	18,457.00	0.00	0.0%
OPEB, Allocated		3701-3702	12,473.00	12,108.00	6,907.69	12,108.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	840.00	490.00	840.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			358,390.00	345,686.00	199,440.00	345,686.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	217,763.00	114,212.05	217,763.00	0.00	0.0%
Communications		5900	0.00	0.00	12.50	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	217,763.00	114,224.55	217,763.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,172,557.00	707,496.89	1,172,557.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	126,100.00	119,169.88	126,100.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,298,657.00	826,666.77	1,298,657.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,006,055.00	2,498,240.00	1,510,726.47	2,498,240.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,249,539.00	1,249,539.00	10,435.00	1,249,539.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,249,539.00	1,249,539.00	10,435.00	1,249,539.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,249,539.00	1,249,539.00	10,435.00	1,249,539.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,618,469.00	1,618,469.00	1,510,825.36	1,618,469.00	0.00	0.0%
3) Other State Revenue		8300-8599	141,000.00	161,828.10	63,131.05	161,828.10	0.00	0.0%
4) Other Local Revenue		8600-8799	40,651,880.00	47,041,745.95	42,110,651.59	47,041,745.95	0.00	0.0%
5) TOTAL, REVENUES			42,411,349.00	48,822,043.05	43,684,608.00	48,822,043.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	37,887,456.00	38,212,345.00	38,206,524.64	38,212,345.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,887,456.00	38,212,345.00	38,206,524.64	38,212,345.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,523,893.00	10,609,698.05	5,478,083.36	10,609,698.05		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,523,893.00	10,609,698.05	5,478,083.36	10,609,698.05		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,577,764.44	31,577,764.44		31,577,764.44	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)			31,577,764.44	31,577,764.44		31,577,764.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,577,764.44	31,577,764.44		31,577,764.44		
2) Ending Balance, June 30 (E + F1e)			36,101,657.44	42,187,462.49		42,187,462.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	36,101,657.44	42,187,462.49		42,187,462.49		
Measure C Debt Service Fund	0000	9780		35,415,500.00				
Measure J Debt Service Fund	0000	9780		6,771,962.49				
Measure C Debt Service Fund	0000	9780				35,415,500.00		
Measure J Debt Service Fund	0000	9780				6,771,962.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,618,469.00	1,618,469.00	1,510,825.36	1,618,469.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,618,469.00	1,618,469.00	1,510,825.36	1,618,469.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	141,000.00	161,704.09	63,007.04	161,704.09	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	124.01	124.01	124.01	0.00	0.0%
TOTAL, OTHER STATE REVENUE			141,000.00	161,828.10	63,131.05	161,828.10	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	39,112,000.00	45,106,101.45	40,328,226.49	45,106,101.45	0.00	0.0%
Unsecured Roll		8612	940,600.00	1,171,515.60	1,166,567.63	1,171,515.60	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	(72,807.82)	0.00	0.00	0.0%
Supplemental Taxes		8614	432,400.00	537,248.90	537,248.90	537,248.90	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	166,880.00	226,880.00	151,416.39	226,880.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,651,880.00	47,041,745.95	42,110,651.59	47,041,745.95	0.00	0.0%
TOTAL, REVENUES			42,411,349.00	48,822,043.05	43,684,608.00	48,822,043.05		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	20,696,782.00	20,741,782.00	20,741,781.75	20,741,782.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	17,190,674.00	17,470,563.00	17,464,742.89	17,470,563.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,887,456.00	38,212,345.00	38,206,524.64	38,212,345.00	0.00	0.0%
TOTAL EXPENDITURES			37,887,456.00	38,212,345.00	38,206,524.64	38,212,345.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,570,536.00	6,605,973.23	6,541,945.31	6,605,973.23	0.00	0.0%
5) TOTAL, REVENUES			6,570,536.00	6,605,973.23	6,541,945.31	6,605,973.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,239,100.00	5,241,300.00	1,902,436.53	5,241,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,239,100.00	5,241,300.00	1,902,436.53	5,241,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,331,436.00	1,364,673.23	4,639,508.78	1,364,673.23		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,516,698.00	2,516,698.00	2,528,075.00	2,516,698.00	0.00	0.0%
b) Transfers Out		7600-7629	3,766,237.00	3,766,237.00	2,538,510.00	3,766,237.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	31,812.83	31,812.83	31,812.83	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			(1,249,539.00)	(1,217,726.17)	21,377.83	(1,217,726.17)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,897.00	146,947.06	4,660,886.61	146,947.06		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,915,077.56	26,915,077.56		26,915,077.56	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)			26,915,077.56	26,915,077.56		26,915,077.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,915,077.56	26,915,077.56		26,915,077.56		
2) Ending Balance, June 30 (E + F1e)			26,996,974.56	27,062,024.62		27,062,024.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			26,996,974.56	27,062,024.62		27,062,024.62		
Measure A Debt Service Fund	0000	9780		8,984,575.00				
Certificate Of Participation Debt Service Fun	0000	9780		18,077,449.62				
Measure A Debt Service Fund	0000	9780				8,984,575.00		
Certificate Of Participation Debt Service Fun	0000	9780				18,077,449.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	6,477,228.00	6,498,502.50	6,498,502.50	6,498,502.50	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	93,308.00	107,470.73	43,442.81	107,470.73	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,570,536.00	6,605,973.23	6,541,945.31	6,605,973.23	0.00	0.0%
TOTAL, REVENUES			6,570,536.00	6,605,973.23	6,541,945.31	6,605,973.23		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,850,000.00	2,285,000.00	(586,913.47)	2,285,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,389,100.00	430,425.00	424,350.00	430,425.00	0.00	0.0%
Debt Service - Interest		7438	0.00	960,875.00	500,000.00	960,875.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	1,565,000.00	1,565,000.00	1,565,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,239,100.00	5,241,300.00	1,902,436.53	5,241,300.00	0.00	0.0%
TOTAL, EXPENDITURES			5,239,100.00	5,241,300.00	1,902,436.53	5,241,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,516,698.00	2,516,698.00	2,528,075.00	2,516,698.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,516,698.00	2,516,698.00	2,528,075.00	2,516,698.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	3,766,237.00	3,766,237.00	2,538,510.00	3,766,237.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,766,237.00	3,766,237.00	2,538,510.00	3,766,237.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	31,812.83	31,812.83	31,812.83	0.00	0.0%
(c) TOTAL, SOURCES			0.00	31,812.83	31,812.83	31,812.83	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,249,539.00)	(1,217,726.17)	21,377.83	(1,217,726.17)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,135.00	1,135.00	627.40	1,135.00	0.00	0.0%
5) TOTAL, REVENUES			1,135.00	1,135.00	627.40	1,135.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,135.00	1,135.00	627.40	1,135.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,135.00	1,135.00	627.40	1,135.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,977.42	57,977.42		57,977.42	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)			57,977.42	57,977.42		57,977.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,977.42	57,977.42		57,977.42		
2) Ending Net Position, June 30 (E + F1e)			59,112.42	59,112.42		59,112.42		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			59,112.42	59,112.42		59,112.42		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,135.00	1,135.00	627.40	1,135.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,135.00	1,135.00	627.40	1,135.00	0.00	0.0%
TOTAL, REVENUES			1,135.00	1,135.00	627.40	1,135.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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)	29,473.83	29,386.43	29,301.21	29,386.43	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	29,473.83	29,386.43	29,301.21	29,386.43	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	29.49	21.47	21.47	21.47	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.82	1.82	1.82	1.82	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)	32.31	23.29	23.29	23.29	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29,506.14	29,409.72	29,324.50	29,409.72	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	303.38	303.38	303.38	303.38	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	303.38	303.38	303.38	303.38	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	303.38	303.38	303.38	303.38	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ACTUALS THROUGH THE MONTH OF (Enter Month Name)							
A. BEGINNING CASH			49,126,833.00	33,780,447.00	14,880,938.00	10,926,101.00	2,297,475.00	(8,312,949.00)	62,459,927.00	49,938,611.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,290,308.00	6,290,308.00	18,957,664.00	11,322,554.00	11,322,554.00	18,957,664.00	11,322,554.00	13,455,400.00
Property Taxes	8020-8079		148,691,663.00	771,527.00	0.00	4,171,971.00	(2,377,916.00)	(5,671,310.00)	204,650.00	(60,900.00)
Miscellaneous Funds	8080-8099			(804,898.00)	(1,609,793.00)	(1,073,197.00)	(1,073,197.00)	(1,073,197.00)	(1,073,197.00)	(1,073,197.00)
Federal Revenue	8100-8299		(4,599,096.00)	1,166,209.00	996,117.00	2,806,468.00	3,168,521.00	361,290.00	3,659,531.00	278,909.00
Other State Revenue	8300-8599		(2,385,450.00)	2,520,646.00	3,592,941.00	3,577,933.00	4,992,760.00	2,904,998.00	3,154,403.00	56,500.00
Other Local Revenue	8600-8799		(1,706,087.00)	1,325,731.00	797,364.00	2,322,640.00	1,223,710.00	1,433,672.00	1,197,501.00	1,979,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			146,291,338.00	11,269,523.00	22,734,293.00	23,128,369.00	17,256,432.00	16,913,117.00	18,465,442.00	14,635,712.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		539,148.00	14,299,549.00	13,640,147.00	14,129,211.00	14,197,359.00	12,307,612.00	16,177,206.00	14,048,400.00
Classified Salaries	2000-2999		2,029,618.00	5,163,450.00	4,669,983.00	4,643,331.00	5,079,619.00	4,674,454.00	4,475,530.00	4,549,100.00
Employee Benefits	3000-3999		1,251,526.00	7,409,354.00	7,190,281.00	7,276,046.00	7,343,299.00	6,600,710.00	7,985,832.00	6,176,800.00
Books and Supplies	4000-4999		40,495.00	798,751.00	691,591.00	1,217,150.00	740,039.00	700,679.00	1,107,733.00	599,787.00
Services	5000-5999		1,624,686.00	2,286,389.00	1,977,554.00	5,115,732.00	3,225,996.00	3,160,008.00	3,185,700.00	3,620,921.00
Capital Outlay	6000-6599		(206,767.00)	402,965.00	65,187.00	96,384.00	574,624.00	351,060.00	683,054.00	157,725.00
Other Outgo	7000-7499		140,375.00	(31,012.00)	121,358.00	(3,738.00)	106,348.00	(12,807.00)	(1,128.00)	0.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,419,081.00	30,329,446.00	28,356,101.00	32,474,116.00	31,267,284.00	27,781,716.00	33,613,927.00	29,152,733.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,891,461.00	(1,277.00)	(45,332.00)	235.00	13,369.00	2,111.00	635.00	(9,029.00)	50,000.00
Accounts Receivable	9200-9299	15,032,920.00	15,307,633.00	(2,084.00)	48,023.00	13,309.00	(8,261.00)	23,551.00	2,057.00	(29,579.00)
Due From Other Funds	9310	38,447.00	38,447.00							
Stores	9320	416,950.00	12,569.00	27,571.00	64,148.00	(46,533.00)	26,526.00	(34,011.00)	40,286.00	(31,568.00)
Prepaid Expenditures	9330	10,750.00	10,750.00							
Other Current Assets	9340		(148,691,663.00)	(771,527.00)			2,355,093.00	82,129,473.00	(13,352.00)	39,600.00
Deferred Outflows of Resources	9490									
SUBTOTAL		17,390,528.00	(133,323,541.00)	(791,372.00)	112,406.00	(19,855.00)	2,375,469.00	82,119,648.00	19,962.00	28,453.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,949,762.00	21,817,610.00	(951,786.00)	(1,554,565.00)	(736,976.00)	(1,024,959.00)	478,173.00	(2,607,207.00)	(790,900.00)
Due To Other Funds	9610	229,452.00	229,452.00							
Current Loans	9640									
Unearned Revenues	9650	848,040.00	848,040.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		17,027,254.00	22,895,102.00	(951,786.00)	(1,554,565.00)	(736,976.00)	(1,024,959.00)	478,173.00	(2,607,207.00)	(790,900.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	363,274.00	(156,218,643.00)	160,414.00	1,666,971.00	717,121.00	3,400,428.00	81,641,475.00	2,627,169.00	819,353.00
TOTAL BALANCE SHEET ITEMS			(15,346,386.00)	(18,899,509.00)	(3,954,837.00)	(8,628,626.00)	(10,610,424.00)	70,772,876.00	(12,521,316.00)	(13,697,668.00)
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)			33,780,447.00	14,880,938.00	10,926,101.00	2,297,475.00	(8,312,949.00)	62,459,927.00	49,938,611.00	36,240,943.00
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):	January								
A. BEGINNING CASH		36,240,943.00	36,123,229.00	47,615,421.00	45,425,721.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,455,400.00	13,455,400.00	13,455,400.00	11,219,667.00			149,504,873.00	149,504,873.00
Property Taxes	8020-8079	0.00	(122,100.00)	14,850,800.00	(16,001,229.00)			144,457,156.00	144,457,156.00
Miscellaneous Funds	8080-8099	(1,888,300.00)	(1,086,700.00)	(1,086,600.00)	(2,205,420.00)			(14,047,696.00)	(14,047,697.00)
Federal Revenue	8100-8299	5,292,831.00	766,100.00	140,100.00	7,432,542.14			21,469,522.14	21,469,522.14
Other State Revenue	8300-8599	11,836,199.00	2,209,200.00	809,600.00	18,977,911.90			52,247,641.90	52,247,641.90
Other Local Revenue	8600-8799	737,000.00	525,000.00	1,714,000.00	3,287,361.78			14,836,892.78	14,836,892.78
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		29,433,130.00	15,746,900.00	29,883,300.00	22,710,833.82	0.00	0.00	368,468,389.82	368,468,388.82
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,408,200.00	14,378,700.00	14,197,200.00	15,220,265.43			157,542,997.43	157,542,997.43
Classified Salaries	2000-2999	4,720,000.00	4,499,600.00	4,595,500.00	5,204,984.92			54,305,169.92	54,305,169.92
Employee Benefits	3000-3999	6,179,300.00	6,140,200.00	6,149,300.00	32,358,309.68			102,060,957.68	102,060,957.68
Books and Supplies	4000-4999	1,000,200.00	1,321,300.00	2,095,500.00	9,841,455.36			20,154,680.36	20,154,680.36
Services	5000-5999	2,984,700.00	3,207,500.00	3,811,400.00	7,909,504.87			42,110,090.87	42,110,090.87
Capital Outlay	6000-6599	814,100.00	235,700.00	454,600.00	2,666,005.65			6,294,637.65	6,294,637.65
Other Outgo	7000-7499	(36,100.00)	(78,400.00)	92,800.00	1,572,133.10			1,869,829.10	1,869,829.10
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		30,070,400.00	29,704,600.00	31,396,300.00	74,772,659.01	0.00	0.00	384,338,363.01	384,338,363.01
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	100,056.00	211,192.00		1,619,440.00			1,941,400.00	
Accounts Receivable	9200-9299	31,200.00	178,600.00	(84,300.00)	(5,173,149.00)			10,307,000.00	
Due From Other Funds	9310				(38,447.00)			0.00	
Stores	9320	(464,300.00)	738,900.00	(556,000.00)	629,412.00			407,000.00	
Prepaid Expenditures	9330				(10,750.00)			0.00	
Other Current Assets	9340	54,100.00	23,574,400.00	(855,500.00)	42,218,975.00			39,599.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(278,944.00)	24,703,092.00	(1,495,800.00)	39,245,481.00	0.00	0.00	12,694,999.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(798,500.00)	(746,800.00)	(819,100.00)	(10,674,988.00)			1,590,002.00	
Due To Other Funds	9610				(229,452.00)			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				51,960.00			900,000.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(798,500.00)	(746,800.00)	(819,100.00)	(10,852,480.00)	0.00	0.00	2,490,002.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		519,556.00	25,449,892.00	(676,700.00)	50,097,961.00	0.00	0.00	10,204,997.00	
E. NET INCREASE/DECREASE (B - C + D)		(117,714.00)	11,492,192.00	(2,189,700.00)	(1,963,864.19)	0.00	0.00	(5,664,976.19)	(15,869,974.19)
F. ENDING CASH (A + E)		36,123,229.00	47,615,421.00	45,425,721.00	43,461,856.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,461,856.81	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	387,892,500.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,291,424.89
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,594,837.65
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	487,729.00
4. Other Transfers Out	All	9200	7200-7299	2,500.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,085,066.65
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,230,038.17
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				361,746,047.48

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		29,627.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,209.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	370,862,972.83	12,525.76
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	370,862,972.83	12,525.76
B. Required effort (Line A.2 times 90%)	333,776,675.55	11,273.18
C. Current year expenditures (Line I.E and Line II.B)	361,746,047.48	12,209.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 8,769,240.21
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 303,717,973.64

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) 2.89%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,145,196.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,228,846.39
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	86,000.00
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)	997,083.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	4,477.59
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	14,516,604.53
9. Carry-Forward Adjustment (Part IV, Line F)	1,043,691.12
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,560,295.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	226,475,110.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,115,304.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	36,288,098.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,646,044.51
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	458.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,413.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,320,870.13
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)	77,703.53
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)	23,772.99
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)	33,504,088.18
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)	155,750.81
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,457,463.34
15. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
16. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,502,550.17
17. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	361,568,627.97

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)

4.01%

D. Preliminary Proposed Indirect Cost Rate

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

4.30%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>14,516,604.53</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(637,227.12)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.55%) times Part III, Line B18); zero if negative	<u>1,043,691.12</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.55%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.55%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,043,691.12</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,043,691.12</u>

Approved indirect cost rate: 3.55%
 Highest rate used in any program: 3.55%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,033,639.24	214,194.00	3.55%
01	3182	907,840.55	32,227.00	3.55%
01	3310	6,204,748.43	220,268.57	3.55%
01	3311	107,791.41	3,826.59	3.55%
01	3315	227,875.42	8,089.58	3.55%
01	3327	333,670.69	11,845.31	3.55%
01	3345	1,308.55	46.45	3.55%
01	3385	155,927.57	5,535.43	3.55%
01	3395	14,100.43	500.57	3.55%
01	3550	214,748.00	7,624.00	3.55%
01	4035	1,012,755.92	35,952.00	3.55%
01	4127	557,484.45	19,791.00	3.55%
01	4201	83,703.48	2,971.00	3.55%
01	4203	1,163,140.97	23,262.00	2.00%
01	5245	225,242.88	7,996.00	3.55%
01	5610	362,144.00	12,856.00	3.55%
01	6010	624,757.85	22,178.90	3.55%
01	6011	109,915.96	3,902.00	3.55%
01	6230	21,441.00	761.00	3.55%
01	6385	269,826.07	9,578.95	3.55%
01	6387	806,911.13	28,645.00	3.55%
01	6388	324,935.00	11,535.00	3.55%
01	6500	58,093,108.59	2,062,305.35	3.55%
01	6510	120,407.53	4,274.47	3.55%
01	6512	1,825,603.09	64,808.91	3.55%
01	6520	310,028.97	11,006.03	3.55%
01	7220	499,182.04	17,723.00	3.55%
01	7311	145,252.46	5,156.00	3.55%
01	7510	1,942,817.09	68,969.00	3.55%
01	7810	21,505.20	763.43	3.55%
01	8150	12,633,698.38	448,496.00	3.55%
01	9010	10,893,548.54	117,491.51	1.08%
09	6230	42,254.16	1,500.00	3.55%
09	7311	1,969.10	69.90	3.55%
09	7510	42,686.11	1,515.00	3.55%
11	5810	345,806.00	3,996.00	1.16%
11	6391	3,563,829.00	126,515.00	3.55%
13	5310	10,974,284.00	364,062.00	3.32%
13	5320	2,007,266.17	71,258.00	3.55%

Current LEA: 07-61754-0000000 Mt. Diablo Unified		
Selected SELPA: BA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BA	Mt. Diablo Unified	

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										4,233
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,797,652.39	0.00	0.00	96,906.00	1,412,238.24	8,311,407.97	14,021,972.18		29,640,176.78
2000-2999	Classified Salaries	4,966,893.41	0.00	0.00	24,024.69	1,002,818.99	2,223,474.98	11,058,085.60		19,275,297.67
3000-3999	Employee Benefits	5,850,128.49	0.00	0.00	49,616.44	1,334,546.36	4,795,528.90	14,178,953.93		26,208,774.12
4000-4999	Books and Supplies	961,359.75	0.00	0.00	25,646.53	66,300.76	292,532.89	771,342.17		2,117,182.10
5000-5999	Services and Other Operating Expenditures	2,276,908.40	0.00	0.00	6,782.57	232.50	13,279,499.65	865,992.58		16,429,415.70
6000-6999	Capital Outlay	51,000.00	0.00	0.00	0.00	0.00	0.00	0.00		51,000.00
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,001,528.44	0.00	0.00	202,976.23	3,816,136.85	28,902,444.39	40,896,346.46	0.00	93,819,432.37
7310	Transfers of Indirect Costs	2,497,455.18	0.00	0.00	0.00	8,136.03	0.00	0.00		2,505,591.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,497,455.18	0.00	0.00	0.00	8,136.03	0.00	0.00	0.00	2,505,591.21
	TOTAL COSTS	22,498,983.62	0.00	0.00	202,976.23	3,824,272.88	28,902,444.39	40,896,346.46	0.00	96,325,023.58
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,597,693.39	0.00	0.00	96,906.00	1,298,810.24	8,171,205.97	13,970,940.18		29,135,555.78
2000-2999	Classified Salaries	4,903,277.41	0.00	0.00	162.69	737,228.75	2,197,372.98	8,074,780.70		15,912,822.53
3000-3999	Employee Benefits	5,728,503.49	0.00	0.00	37,346.44	1,083,765.56	4,719,004.90	11,990,917.93		23,559,538.32
4000-4999	Books and Supplies	949,067.65	0.00	0.00	25,646.53	60,498.83	291,372.89	227,259.10		1,553,845.00
5000-5999	Services and Other Operating Expenditures	2,267,302.97	0.00	0.00	6,782.57	232.50	12,909,499.65	832,753.58		16,016,571.27
6000-6999	Capital Outlay	51,000.00	0.00	0.00	0.00	0.00	0.00	0.00		51,000.00
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,594,430.91	0.00	0.00	166,844.23	3,180,535.88	28,288,456.39	35,096,651.49	0.00	86,326,918.90
7310	Transfers of Indirect Costs	2,261,014.14	0.00	0.00	0.00	0.00	0.00	0.00		2,261,014.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,261,014.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,261,014.14
	TOTAL BEFORE OBJECT 8980	21,855,445.05	0.00	0.00	166,844.23	3,180,535.88	28,288,456.39	35,096,651.49	0.00	88,587,933.04
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									88,587,933.04

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	44,645.00	0.00	0.00	0.00	2,499.00	2,030,164.00	23,151.00		2,100,459.00
2000-2999	Classified Salaries	3,459,265.00	0.00	0.00	0.00	1,252.00	1,058.58	32,198.50		3,493,774.08
3000-3999	Employee Benefits	2,054,570.00	0.00	0.00	0.00	904.00	683,623.10	9,435.07		2,748,532.17
4000-4999	Books and Supplies	735,432.33	0.00	0.00	0.00	11,365.87	221,478.56	40,058.50		1,008,335.26
5000-5999	Services and Other Operating Expenditures	1,617,878.43	0.00	0.00	0.00	0.00	17,221.16	275,575.92		1,910,675.51
6000-6999	Capital Outlay	51,000.00	0.00	0.00	0.00	0.00	0.00	0.00		51,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,962,790.76	0.00	0.00	0.00	16,020.87	2,953,545.40	380,418.99	0.00	11,312,776.02
7310	Transfers of Indirect Costs	112,320.52	0.00	0.00	0.00	0.00	0.00	0.00		112,320.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	112,320.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,320.52
	TOTAL BEFORE OBJECT 8980	8,075,111.28	0.00	0.00	0.00	16,020.87	2,953,545.40	380,418.99	0.00	11,425,096.54
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									53,912,134.00
	TOTAL COSTS									65,337,230.54

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,233
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,082,440.16	0.00	0.00	92,754.23	1,306,300.88	2,763,526.72	19,014,617.30		29,259,639.29
2000-2999	Classified Salaries	5,831,977.85	0.00	0.00	24,048.55	973,244.10	1,939,437.41	11,195,480.71		19,964,188.62
3000-3999	Employee Benefits	6,383,577.29	0.00	0.00	51,013.87	1,325,918.62	2,296,090.58	17,490,166.15		27,546,766.51
4000-4999	Books and Supplies	859,881.12	0.00	0.00	0.00	22,997.78	47,667.19	147,919.20		1,078,465.29
5000-5999	Services and Other Operating Expenditures	2,216,768.55	0.00	0.00	1,676.81	576.84	14,040,646.00	1,120,936.58		17,380,604.78
6000-6999	Capital Outlay	75,404.19	0.00	0.00	0.00	0.00	0.00	0.00		75,404.19
7130	State Special Schools	64,920.00	0.00	0.00	0.00	0.00	0.00	0.00		64,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,514,969.16	0.00	0.00	169,493.46	3,629,038.22	21,087,367.90	48,969,119.94	0.00	95,369,988.68
7310	Transfers of Indirect Costs	2,603,719.96	0.00	0.00	0.00	9,268.35	0.00	0.00		2,612,988.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	17,490,252.68								17,490,252.68
	Total Indirect Costs	2,603,719.96	0.00	0.00	0.00	9,268.35	0.00	0.00	0.00	2,612,988.31
	TOTAL COSTS	24,118,689.12	0.00	0.00	169,493.46	3,638,306.57	21,087,367.90	48,969,119.94	0.00	97,982,976.99
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	274,657.91	0.00	0.00	0.00	252,603.24	133,645.64	574,212.45		1,235,119.24
2000-2999	Classified Salaries	36,432.99	0.00	0.00	1,028.02	294,468.94	1,104.54	2,938,899.72		3,271,934.21
3000-3999	Employee Benefits	137,978.63	0.00	0.00	496.41	312,398.31	64,908.36	2,155,911.62		2,671,693.33
4000-4999	Books and Supplies	891.23	0.00	0.00	0.00	4,877.86	17,138.56	24,759.98		47,667.63
5000-5999	Services and Other Operating Expenditures	8,442.27	0.00	0.00	0.00	21.62	0.00	17,326.71		25,790.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	458,403.03	0.00	0.00	1,524.43	864,369.97	216,797.10	5,711,110.48	0.00	7,252,205.01
7310	Transfers of Indirect Costs	283,014.74	0.00	0.00	0.00	9,268.35	0.00	0.00		292,283.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	283,014.74	0.00	0.00	0.00	9,268.35	0.00	0.00	0.00	292,283.09
	TOTAL BEFORE OBJECT 8980	741,417.77	0.00	0.00	1,524.43	873,638.32	216,797.10	5,711,110.48	0.00	7,544,488.10
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,544,488.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,807,782.25	0.00	0.00	92,754.23	1,053,697.64	2,629,881.08	18,440,404.85		28,024,520.05
2000-2999	Classified Salaries	5,795,544.86	0.00	0.00	23,020.53	678,775.16	1,938,332.87	8,256,580.99		16,692,254.41
3000-3999	Employee Benefits	6,245,598.66	0.00	0.00	50,517.46	1,013,520.31	2,231,182.22	15,334,254.53		24,875,073.18
4000-4999	Books and Supplies	858,989.89	0.00	0.00	0.00	18,119.92	30,528.63	123,159.22		1,030,797.66
5000-5999	Services and Other Operating Expenditures	2,208,326.28	0.00	0.00	1,676.81	555.22	14,040,646.00	1,103,609.87		17,354,814.18
6000-6999	Capital Outlay	75,404.19	0.00	0.00	0.00	0.00	0.00	0.00		75,404.19
7130	State Special Schools	64,920.00	0.00	0.00	0.00	0.00	0.00	0.00		64,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,056,566.13	0.00	0.00	167,969.03	2,764,668.25	20,870,570.80	43,258,009.46	0.00	88,117,783.67
7310	Transfers of Indirect Costs	2,320,705.22	0.00	0.00	0.00	0.00	0.00	0.00		2,320,705.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	17,490,252.68								17,490,252.68
	Total Indirect Costs	2,320,705.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,320,705.22
	TOTAL BEFORE OBJECT 8980	23,377,271.35	0.00	0.00	167,969.03	2,764,668.25	20,870,570.80	43,258,009.46	0.00	90,438,488.89
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									90,438,488.89
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	910,107.13	0.00	0.00	0.00	7,147.68	1,076,749.75	72,818.80		2,066,823.36
2000-2999	Classified Salaries	4,413,596.96	0.00	0.00	0.00	385.24	0.00	21,247.83		4,435,230.03
3000-3999	Employee Benefits	2,491,267.56	0.00	0.00	0.00	1,596.82	355,575.06	20,590.05		2,869,029.49
4000-4999	Books and Supplies	703,021.30	0.00	0.00	0.00	451.74	14,551.19	21,108.23		739,132.46
5000-5999	Services and Other Operating Expenditures	1,461,287.54	0.00	0.00	0.00	89.00	7,555.31	258,090.78		1,727,022.63
6000-6999	Capital Outlay	75,404.19	0.00	0.00	0.00	0.00	0.00	0.00		75,404.19
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,054,684.68	0.00	0.00	0.00	9,670.48	1,454,431.31	393,855.69	0.00	11,912,642.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	10,054,684.68	0.00	0.00	0.00	9,670.48	1,454,431.31	393,855.69	0.00	11,912,642.16
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									53,291,748.64
	TOTAL COSTS									65,204,390.80

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

SELPA: Mt. Diablo Unified (BA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Mt. Diablo Unified (BA)

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

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

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

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

If (b) is greater than (a).
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
 (line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
 (cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
 Enter portion used to reduce MOE requirement
 (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
 (line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: Mt. Diablo Unified (BA)
SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	96,325,023.58		
b. Less: Expenditures paid from federal sources	7,737,090.54		
c. Expenditures paid from state and local sources	88,587,933.04	90,438,488.89	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		90,438,488.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>88,587,933.04</u>	<u>90,438,488.89</u>	<u>(1,850,555.85)</u>

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

	Projected Exps. FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	96,325,023.58		
b. Less: Expenditures paid from federal sources	7,737,090.54		
c. Expenditures paid from state and local sources	88,587,933.04	90,438,488.89	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		90,438,488.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>88,587,933.04</u>	<u>90,438,488.89</u>	
d. Special education unduplicated pupil count	4,233.00	4,233.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>20,927.93</u>	<u>21,365.10</u>	<u>(437.17)</u>

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

SELPA: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	65,337,230.54	65,204,390.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>65,204,390.80</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>65,337,230.54</u>	<u>65,204,390.80</u>	<u>132,839.74</u>

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

	Projected Exps. FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	65,337,230.54	65,204,390.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>65,204,390.80</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>65,337,230.54</u>	<u>65,204,390.80</u>	
b. Special education unduplicated pupil count	<u>4,233</u>	<u>4,233</u>	
c. Per capita local expenditures (B2a/B2b)	<u>15,435.21</u>	<u>15,403.82</u>	<u>31.39</u>

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

Mika Arbelbide
 Contact Name

(925) 682-8000, x4073
 Telephone Number

Interim Fiscal Director
 Title

arbelbidem@mdusd.org
 Email Address

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

SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(329,975.00)	0.00	(631,105.90)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	264,876.00	0.00	3,084.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,266.00	0.00	192,701.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	30,303.00	0.00	435,320.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	28,530.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,249,539.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					2,516,698.00	3,766,237.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	329,975.00	(329,975.00)	631,105.90	(631,105.90)	3,766,237.00	3,766,237.00		

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)
(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	279,914,332.00	1.99%	285,490,000.00	2.28%	291,992,649.00
2. Federal Revenues	8100-8299	1,785,881.65	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,607,049.00	-28.76%	6,131,425.00	0.00%	6,131,425.00
4. Other Local Revenues	8600-8799	4,967,636.52	2.29%	5,081,437.00	2.71%	5,219,147.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(65,840,428.15)	2.78%	(67,672,869.00)	1.94%	(68,987,671.00)
6. Total (Sum lines A1 thru A5c)		229,434,471.02	-0.18%	229,029,993.00	2.33%	234,355,550.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				122,613,342.75		124,010,073.75
b. Step & Column Adjustment				1,839,200.00		1,860,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(442,469.00)		(449,106.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,613,342.75	1.14%	124,010,073.75	1.14%	125,421,167.75
2. Classified Salaries						
a. Base Salaries				31,620,246.45		32,094,546.45
b. Step & Column Adjustment				474,300.00		481,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,620,246.45	1.50%	32,094,546.45	1.50%	32,575,946.45
3. Employee Benefits	3000-3999	60,411,264.11	5.14%	63,515,064.00	1.41%	64,410,364.00
4. Books and Supplies	4000-4999	5,309,309.50	-22.72%	4,102,861.00	5.23%	4,317,361.00
5. Services and Other Operating Expenditures	5000-5999	16,874,847.48	2.89%	17,361,882.00	4.21%	18,092,929.00
6. Capital Outlay	6000-6999	234,895.61	0.00%	234,896.00	0.00%	234,896.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	487,729.00	-33.81%	322,813.00	-51.09%	157,897.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,115,685.95)	-51.74%	(1,986,427.00)	103.79%	(4,048,190.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		233,435,948.95	2.66%	239,655,709.20	0.63%	241,162,371.20
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,001,477.93)		(10,625,716.20)		(6,806,821.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,087,204.06		26,085,726.13		15,460,009.93
2. Ending Fund Balance (Sum lines C and D1)		26,085,726.13		15,460,009.93		8,653,188.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	712,000.00		712,000.00		712,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	315,952.00				
d. Assigned	9780	13,527,623.13		3,442,058.93		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,530,151.00		11,305,951.00		11,398,703.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(3,457,514.27)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,085,726.13		15,460,009.93		8,653,188.73

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	11,530,151.00		11,305,951.00		11,398,703.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(3,457,514.27)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,530,151.00		11,305,951.00		7,941,188.73
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.						
The Other Adjustments are planned FTE reduction to address the anticipated decline in enrollment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	19,683,640.49	-10.75%	17,567,480.00	-0.55%	17,471,552.00
3. Other State Revenues	8300-8599	43,640,592.90	-3.78%	41,990,359.00	-0.55%	41,761,070.00
4. Other Local Revenues	8600-8799	9,869,256.26	0.00%	9,869,256.00	0.00%	9,869,256.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	65,840,428.15	2.78%	67,672,869.00	1.94%	68,987,671.00
6. Total (Sum lines A1 thru A5c)		139,033,917.80	-1.39%	137,099,964.00	0.72%	138,089,549.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,929,654.68		35,313,554.68
b. Step & Column Adjustment				383,900.00		389,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,929,654.68	1.10%	35,313,554.68	1.10%	35,703,254.68
2. Classified Salaries						
a. Base Salaries				22,684,923.47		22,868,123.47
b. Step & Column Adjustment				183,200.00		185,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,684,923.47	0.81%	22,868,123.47	0.81%	23,054,023.47
3. Employee Benefits	3000-3999	41,649,693.57	2.07%	42,510,394.00	0.79%	42,846,794.00
4. Books and Supplies	4000-4999	14,845,370.86	-44.86%	8,185,928.00	-13.92%	7,046,751.00
5. Services and Other Operating Expenditures	5000-5999	25,235,243.39	-11.47%	22,339,862.00	0.74%	22,504,838.00
6. Capital Outlay	6000-6999	6,059,742.04	-62.13%	2,294,843.00	0.00%	2,294,843.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,013,206.00	0.00%	2,013,206.00	0.00%	2,013,206.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,484,580.05	-51.69%	1,683,413.00	103.97%	3,433,670.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		150,902,414.06	-9.07%	137,209,324.15	1.23%	138,897,380.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,868,496.26)		(109,360.15)		(807,831.15)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,402,903.14		7,534,406.88		7,425,046.73
2. Ending Fund Balance (Sum lines C and D1)		7,534,406.88		7,425,046.73		6,617,215.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,534,406.88		7,425,046.73		6,617,215.58
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)		7,534,406.88		7,425,046.73		6,617,215.58

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	279,914,332.00	1.99%	285,490,000.00	2.28%	291,992,649.00
2. Federal Revenues	8100-8299	21,469,522.14	-18.17%	17,567,480.00	-0.55%	17,471,552.00
3. Other State Revenues	8300-8599	52,247,641.90	-7.90%	48,121,784.00	-0.48%	47,892,495.00
4. Other Local Revenues	8600-8799	14,836,892.78	0.77%	14,950,693.00	0.92%	15,088,403.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		368,468,388.82	-0.63%	366,129,957.00	1.72%	372,445,099.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				157,542,997.43		159,323,628.43
b. Step & Column Adjustment				2,223,100.00		2,249,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(442,469.00)		(449,106.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	157,542,997.43	1.13%	159,323,628.43	1.13%	161,124,422.43
2. Classified Salaries						
a. Base Salaries				54,305,169.92		54,962,669.92
b. Step & Column Adjustment				657,500.00		667,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,305,169.92	1.21%	54,962,669.92	1.21%	55,629,969.92
3. Employee Benefits	3000-3999	102,060,957.68	3.88%	106,025,458.00	1.16%	107,257,158.00
4. Books and Supplies	4000-4999	20,154,680.36	-39.03%	12,288,789.00	-7.52%	11,364,112.00
5. Services and Other Operating Expenditures	5000-5999	42,110,090.87	-5.72%	39,701,744.00	2.26%	40,597,767.00
6. Capital Outlay	6000-6999	6,294,637.65	-59.81%	2,529,739.00	0.00%	2,529,739.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,500,935.00	-6.59%	2,336,019.00	-7.06%	2,171,103.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(631,105.90)	-51.99%	(303,014.00)	102.80%	(614,520.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		384,338,363.01	-1.94%	376,865,033.35	0.85%	380,059,751.35
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(15,869,974.19)		(10,735,076.35)		(7,614,652.35)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		49,490,107.20		33,620,133.01		22,885,056.66
2. Ending Fund Balance (Sum lines C and D1)		33,620,133.01		22,885,056.66		15,270,404.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	712,000.00		712,000.00		712,000.00
b. Restricted	9740	7,534,406.88		7,425,046.73		6,617,215.58
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	315,952.00		0.00		0.00
d. Assigned	9780	13,527,623.13		3,442,058.93		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,530,151.00		11,305,951.00		11,398,703.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(3,457,514.27)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,620,133.01		22,885,056.66		15,270,404.31

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	11,530,151.00		11,305,951.00		11,398,703.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(3,457,514.27)
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)		11,530,151.00		11,305,951.00		7,941,188.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		2.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		29,301.21		29,210.00		29,023.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		384,338,363.01		376,865,033.35		380,059,751.35
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)		384,338,363.01		376,865,033.35		380,059,751.35
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)		11,530,150.89		11,305,951.00		11,401,792.54
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)		11,530,150.89		11,305,951.00		11,401,792.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	29,386.43	29,386.43		
Charter School	0.00	0.00		
Total ADA	29,386.43	29,386.43	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	29,341.00	29,210.00		
Charter School				
Total ADA	29,341.00	29,210.00	-0.4%	Met
2nd Subsequent Year (2021-22)				
District Regular	29,162.00	29,023.19		
Charter School				
Total ADA	29,162.00	29,023.19	-0.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
 (required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	30,738	30,724		
Charter School				
Total Enrollment	30,738	30,724	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	30,550	30,513		
Charter School				
Total Enrollment	30,550	30,513	-0.1%	Met
2nd Subsequent Year (2021-22)				
District Regular	30,372	30,347		
Charter School				
Total Enrollment	30,372	30,347	-0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
 (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	30,235	31,814	
Charter School			
Total ADA/Enrollment	30,235	31,814	95.0%
Second Prior Year (2017-18)			
District Regular	29,779	31,317	
Charter School			
Total ADA/Enrollment	29,779	31,317	95.1%
First Prior Year (2018-19)			
District Regular	29,377	31,013	
Charter School	0		
Total ADA/Enrollment	29,377	31,013	94.7%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	29,301	30,724		
Charter School	0			
Total ADA/Enrollment	29,301	30,724	95.4%	Met
1st Subsequent Year (2020-21)				
District Regular	29,210	30,513		
Charter School				
Total ADA/Enrollment	29,210	30,513	95.7%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	29,023	30,347		
Charter School				
Total ADA/Enrollment	29,023	30,347	95.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District anticipates the increase in attendance as a result of increased public awareness that was promoted through community meetings and various methods of communications.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2019-20)	294,725,477.00		
1st Subsequent Year (2020-21)	302,917,762.00	300,003,698.00	-1.0%	Met
2nd Subsequent Year (2021-22)	309,557,870.00	305,875,963.00	-1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

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)	208,435,219.80	231,078,805.18	90.2%
Second Prior Year (2017-18)	221,928,619.00	244,680,470.63	90.7%
First Prior Year (2018-19)	220,006,573.27	233,589,381.47	94.2%
	Historical Average Ratio:		91.7%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	214,644,853.31	233,435,948.95	92.0%	Met
1st Subsequent Year (2020-21)	219,619,684.20	239,655,709.20	91.6%	Met
2nd Subsequent Year (2021-22)	222,407,478.20	241,162,371.20	92.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	21,171,323.30	21,469,522.14	1.4%	No
1st Subsequent Year (2020-21)	17,451,823.00	17,567,480.00	0.7%	No
2nd Subsequent Year (2021-22)	17,451,823.00	17,471,552.00	0.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	51,357,513.90	52,247,641.90	1.7%	No
1st Subsequent Year (2020-21)	47,408,124.00	48,121,784.00	1.5%	No
2nd Subsequent Year (2021-22)	47,408,124.00	47,892,495.00	1.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	12,590,553.40	14,836,892.78	17.8%	Yes
1st Subsequent Year (2020-21)	12,712,554.00	14,950,693.00	17.6%	Yes
2nd Subsequent Year (2021-22)	12,829,864.00	15,088,403.00	17.6%	Yes

Explanation:
(required if Yes)

Local donations are not budgeted until received. Subsequent years are adjusted according to the current year income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	23,581,077.95	20,154,680.36	-14.5%	Yes
1st Subsequent Year (2020-21)	9,955,914.00	12,288,789.00	23.4%	Yes
2nd Subsequent Year (2021-22)	9,300,689.00	11,364,112.00	22.2%	Yes

Explanation:
(required if Yes)

The various budgets have been reduced and/or deferred to future years. The subsequent year budgets have been adjusted based on current projections.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	41,068,706.49	42,110,090.87	2.5%	No
1st Subsequent Year (2020-21)	36,740,207.00	39,701,744.00	8.1%	Yes
2nd Subsequent Year (2021-22)	37,381,731.00	40,597,767.00	8.6%	Yes

Explanation:
(required if Yes)

The budget was adjusted to reflect the current spending categories. Subsequent years are adjusted accordingly.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	85,119,390.60	88,554,056.82	4.0%	Met
1st Subsequent Year (2020-21)	77,572,501.00	80,639,957.00	4.0%	Met
2nd Subsequent Year (2021-22)	77,689,811.00	80,452,450.00	3.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	64,649,784.44	62,264,771.23	-3.7%	Met
1st Subsequent Year (2020-21)	46,696,121.00	51,990,533.00	11.3%	Not Met
2nd Subsequent Year (2021-22)	46,682,420.00	51,961,879.00	11.3%	Not Met

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

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

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

Explanation:

Federal Revenue
 (linked from 6A
 if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

The various budgets have been reduced and/or deferred to future years. The subsequent year budgets have been adjusted based on current projections.

Explanation:

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

The budget was adjusted to reflect the current spending categories. Subsequent years are adjusted accordingly.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	10,878,922.98	10,879,080.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		10,879,080.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	2.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(4,001,477.93)	233,435,948.95	1.7%	Not Met
1st Subsequent Year (2020-21)	(10,625,716.20)	239,655,709.20	4.4%	Not Met
2nd Subsequent Year (2021-22)	(6,806,821.20)	241,162,371.20	2.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The increasing pension and health benefit costs required the use of reserves as planned and contributed to the decrease in the unrestricted ending fund balance.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	33,620,133.01	Met
1st Subsequent Year (2020-21)	22,885,056.66	Met
2nd Subsequent Year (2021-22)	15,270,404.31	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)	43,461,856.81	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.)	29,301	29,210	29,023
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	384,338,363.01	376,865,033.35	380,059,751.35
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)	384,338,363.01	376,865,033.35	380,059,751.35
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,530,150.89	11,305,951.00	11,401,792.54
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)	11,530,150.89	11,305,951.00	11,401,792.54

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,530,151.00	11,305,951.00	11,398,703.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(3,457,514.27)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	11,530,151.00	11,305,951.00	7,941,188.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	2.09%
District's Reserve Standard (Section 10B, Line 7):	11,530,150.89	11,305,951.00	11,401,792.54
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Declining enrollment resulting in a decrease in revenues and increasing costs have resulted in deficit spending in multiple years. With input from the community, staff, and students, the school board is reviewing a list of budget solutions and ultimately make budget reductions to align expenditures to anticipated revenues.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(66,510,201.44)	(65,840,428.15)	-1.0%	(669,773.29)	Met
1st Subsequent Year (2020-21)	(67,567,222.00)	(66,543,788.00)	-1.5%	(1,023,434.00)	Met
2nd Subsequent Year (2021-22)	(69,092,652.00)	(67,455,788.00)	-2.4%	(1,636,864.00)	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2 & 1	Fund 01, Obj 8011	Fund 01, Obj 7438 & 7439	629,220
Certificates of Participation	8	Fund 52, Obj 8621	Fund 52, Obj 7433 & 7434	20,000,000
General Obligation Bonds	20	Fund 51 & 52, Obj 8571, 8572, 8611-8614, 8621,	Fund 51 & 52, Obj 7434 & 7439	440,932,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				461,561,220

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	473,352	437,353	162,798	0
Certificates of Participation	391,667	2,713,225	2,452,500	3,597,625
General Obligation Bonds	41,033,550	40,740,420	39,109,853	47,045,104
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Total Annual Payments:	41,898,569	43,890,998	41,725,151	50,642,729
Has total annual payment increased over prior year (2018-19)?	Yes	No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments for 2018 Certificates of Participation started in 2019-20. Measure J GO Bond principal payments start in 2021-22.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	188,831,003.00	188,831,003.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	188,831,003.00	188,831,003.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	June 2019	june 2019

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	19,593,049.00	19,593,049.00
1st Subsequent Year (2020-21)	20,210,230.00	20,210,230.00
2nd Subsequent Year (2021-22)	20,846,852.00	20,846,852.00
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)	3,254,739.00	3,198,079.18
1st Subsequent Year (2020-21)	3,228,429.00	3,228,429.00
2nd Subsequent Year (2021-22)	3,231,464.00	3,231,464.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	6,884,164.00	6,884,164.00
1st Subsequent Year (2020-21)	7,764,967.00	7,764,967.00
2nd Subsequent Year (2021-22)	8,580,369.00	8,580,369.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	1,289	1,289
1st Subsequent Year (2020-21)	1,289	1,289
2nd Subsequent Year (2021-22)	1,289	1,289

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

b. Amount contributed (funded) for self-insurance programs

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	1,781.0	1,701.1	1,697.0	1,693.0

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	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)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.5%	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)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	1,082.2	1,075.2	1,075.2	1,075.2

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	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
80.0%	80.0%	80.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	214.6	195.2	195.2	195.2

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
