



Cupertino Union
School District

2019-2020
Second Interim Budget



CUPERTINO UNION SCHOOL DISTRICT

2019-2020 SECOND INTERIM BUDGET

BOARD OF EDUCATION

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CUPERTINO UNION SCHOOL DISTRICT
2019-2020 SECOND INTERIM BUDGET

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Cupertino Union School District

Board Strategic Goals/Priorities

1. Maintain a keen focus on ensuring student academic success and development of the whole child.
2. Continue to ensure fiscal solvency (to include no deficit spending, a balanced budget) and make significant progress toward generating new revenue.
3. Continue to make progress toward building a district-wide system for enrollment that is equitable and balanced for the entire District and which will withstand the impact of the inevitable ebbs and flows of enrollment.
4. Engage in a comprehensive community process to create a long-range strategic plan that clarifies our vision for students and major goals and priorities for CUSD.
5. Support the critical communication components of the above priorities and continue to build a district-wide culture of trust and transparency.

OVERVIEW

- Budget Calendar
- Basis for Budget Presentation – by Fund
- Standardized Account Code Structure (SACS)

2019-2020 Budget Calendar

Phase I	
May 9, 2019	Present 2019-20 Budget Assumptions to the Board
May 23, 2019	Present 2019-20 Preliminary Budget to the Board. Hold a Public Hearing on LCAP and Budget Adoption
June 5, 2019	Budget Advisory Committee Meeting
June 13, 2019	Board Adoption of 2019-20 District Budget and Local Control Accountability Plan (LCAP)
Phase II	
August 15, 2019	Present 2019-20 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 12, 2019	Present 2018-19 Unaudited Actuals to the Board
September 18, 2019	Budget Advisory Committee Meeting (Approved Budget)
December 4, 2019	Budget Advisory Committee Meeting (1 st Interim)
December 5, 2019	Present 2019-20 First Interim Budget to the Board
December 19, 2019	Present 2019-20 First Interim Budget to the Board for approval
Phase III	
January 9, 2020	Present 2018-19 Audit Report to the Board
January 9, 2020	Present Governor's January budget update to the Board
February 26, 2020	Budget Advisory Committee Meeting (2 nd Interim)
February 27, 2020	Present 2019-20 Second Interim Budget to the Board
March 12, 2020	Present 2019-20 Second Interim Budget to the Board for approval

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund* and *Non-Prop 20 Lottery Fund*. The restricted general funds comprise *Special Education*, *Prop 20 Lottery*, *Local Revenues* and *Categorical Programs*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and other interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 12 years and the estimated enrollment for the next 5 years using the district's moderate demographer's report.

FIRST INTERIM BUDGET SUMMARY

- Budget at A Glance
- Summary of Funds
- Revenue Pie Chart
- Expenditures Pie Chart

**CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2019-2020 SECOND INTERIM BUDGET**

As of Feb 20, 2020	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1, 2019	24,070,266	7,365,719	31,435,985
Total Revenue	159,225,692	30,172,511	189,398,203
Total Contributions & Encroachments	(27,454,203)	27,454,203	-
Total Transfers In /Other Sources	(400,000)	2,853,509	2,453,509
Grand Total Revenue	131,371,489	60,480,223	191,851,712
Total Expenditures	136,618,633	61,191,096	197,809,729
Total Transfers Out/Other Uses	-	-	-
Total Expenditures	136,618,633	61,191,096	197,809,729
Revenue Less Expenditures	(5,247,144)	(710,873)	(5,958,017)
Total Estimated Ending Balance - June 30	18,823,122	6,654,846	25,477,968
COMPONENTS OF ENDING BALANCE			
Revolving Cash	\$75,000		
Stores (Warehouse)	\$34,094		
Prepaid Expenditures	\$97,424		
Total Working Capital	\$206,518		\$206,518
Restricted:			
Categorical Programs Balance		6,654,846	\$6,654,846
Assigned:			
Various Carryovers	5,473,368		5,473,368
LCFF Supplemental	533,616		533,616
Lottery	741,036		741,036
			-
Unassigned/Unappropriated:			
Additional Reserve for Future Downturn (3%)	5,934,292		5,934,292
Reserve for Economic Uncertainties (3%)	5,934,292		5,934,292
Unassigned/Unappropriated Amount			0
* Unrestricted Funds: General Fund and Lottery			
** Restricted Funds: Special Education and Categorical Programs			
Total Estimated Ending Balance -June 30, 2020			\$25,477,968

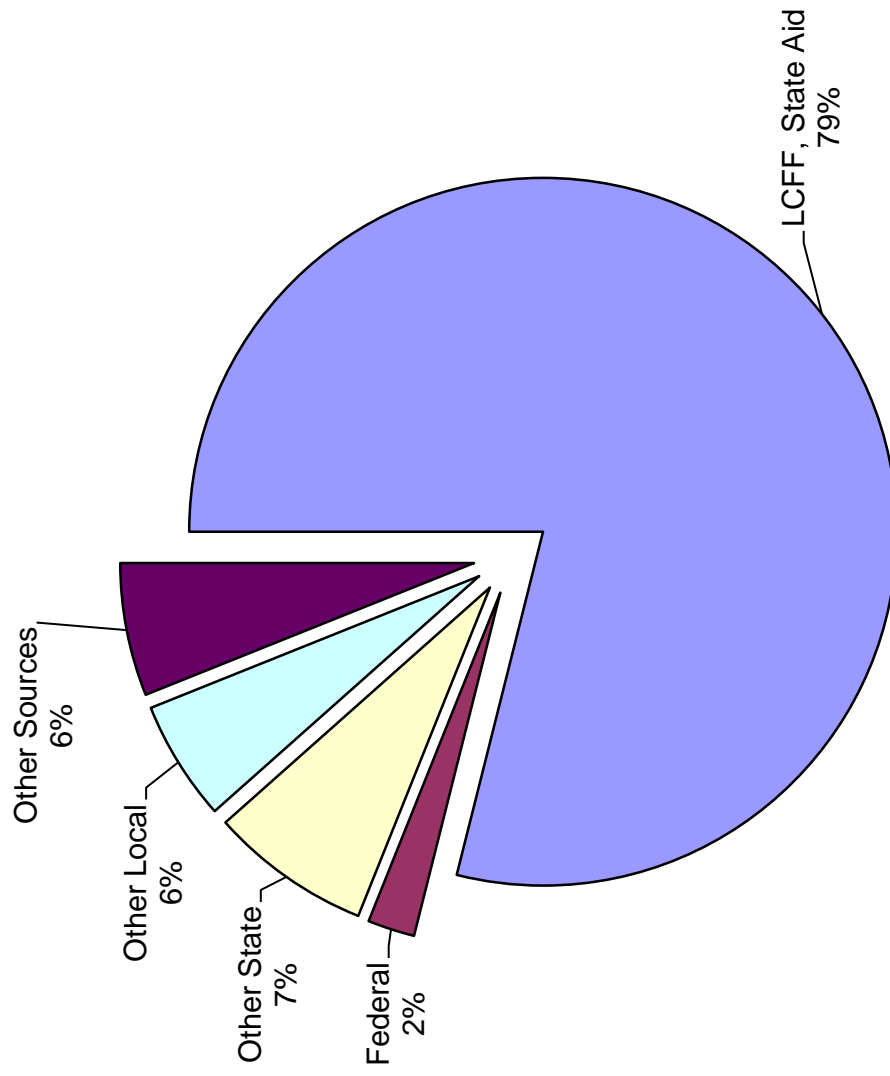
SUMMARY OF FUNDS
2019-2020 SECOND INTERIM BUDGET

SECOND INTERIM BUDGET		2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20
2019-20		Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total		
As of February 20, 2020		General	Lottery	General	Sp. Ed.	Categorical	General	Total	
		Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	General Fund	
REVENUE SOURCES:									
Federal	8100-8299	-	-	-	2,964,167	1,155,518	4,119,685	4,119,685	2.15%
LCFF - State Aid	8011	19,182,335	-	19,182,335	-	-	19,182,335	19,182,335	10.00%
LCFF - Supplemental	8011	4,866,176	-	4,866,176	-	-	4,866,176	4,866,176	2.54%
LCFF - EPA Entitlement	8012	3,394,144	-	3,394,144	-	-	3,394,144	3,394,144	1.77%
LCFF Property Taxes (Other State Restricted)	8021-8045	117,385,764	-	117,385,764	6,585,581	-	6,585,581	123,971,345	64.62%
Other State (1160-1163)	8300-8599	55,460	-	55,460	-	24,647	24,647	80,107	0.04%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,594,513	2,594,513	-	915,710	915,710	3,510,223	1.83%
Mandated Block Grant	8550	549,767	-	549,767	-	-	-	549,767	0.29%
One Time Funds for Outstanding Mandate Claim	8550	-	-	-	-	6,000	6,000	6,000	0.00%
All Other State	8590	-	-	-	878,568	8,186,163	9,064,731	9,064,731	4.72%
Early Intervention Preschool Grant	8590	928,030	-	928,030	-	-	-	928,030	0.48%
Local Revenue	8600-8799	-	-	-	454,265	-	454,265	454,265	0.24%
MA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	0.00%
Parcel Tax	8621	8,605,250	-	8,605,250	-	-	-	8,605,250	4.49%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	218,524	8,000	226,524	-	-	-	226,524	0.12%
Civic Center	8689	-	-	-	-	-	-	-	0.00%
Transportation Fees	8675	348,753	-	348,753	-	-	-	348,753	0.18%
Rental Income	8972	895,000	-	895,000	-	-	-	895,000	0.47%
All Other Local	86xx	154,168	-	154,168	-	9,001,892	9,001,892	9,156,060	4.77%
Other Sources	89xx	39,808	-	39,808	-	-	-	39,808	0.02%
TOTAL REVENUE		156,623,179	2,602,513	159,225,692	10,882,581	19,289,930	30,172,511	189,398,203	98.72%
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	(400,000)	-	(400,000)	400,000	2,453,509	2,853,509	2,453,509	1.28%
Other Financing Sources	87xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	57,056	-	57,056	-	(57,056)	(57,056)	-	0.00%
Contribution (8980)--Special Education	8980	(24,026,732)	-	(24,026,732)	24,026,732	-	24,026,732	-	0.00%
Contribution (8980)--RRMA	8980	(3,484,527)	-	(3,484,527)	-	3,484,527	3,484,527	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		(27,854,203)	-	(27,854,203)	24,426,732	5,880,980	30,307,712	2,453,509	1.28%
TOTAL REVENUE incl TRANSFERS		128,768,976	2,602,513	131,371,489	35,309,313	25,170,910	60,480,223	191,851,712	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	75,774,166	608,955	76,383,121	12,134,632	1,103,151	13,237,783	89,620,904	45.31%
Classified Salaries	2000-2999	16,534,291	1,017,309	17,551,600	11,519,541	5,414,851	16,934,392	34,485,992	17.43%
Employee Benefits	3000-3999	28,874,860	640,708	29,515,568	7,997,103	10,363,370	18,360,473	47,876,041	24.20%
Books and Supplies	4000-4999	5,626,617	14,782	5,641,399	63,548	3,240,782	3,304,330	8,945,729	4.52%
Services & Other	5000-5999	7,682,648	6,163	7,688,811	3,292,264	4,599,849	7,892,113	15,580,924	7.88%
Capital Outlay	6000-6999	278,770	-	278,770	-	1,167,079	1,167,079	1,445,849	0.73%
Direct Cost/Indirect Cost Transfer	7000-7999	(440,636)	-	(440,636)	138,460	156,466	294,926	(145,710)	-0.07%
TOTAL EXPENDITURES		134,330,716	2,287,917	136,618,633	35,145,548	26,045,548	61,191,096	197,809,729	100.00%
Net Incr/(Decr)in Fd Bal									
		(5,561,740)	314,596	(5,247,144)	163,765	(874,638)	(710,873)	(5,958,017)	
Unaudited Actuals Beginning Bal-7/1/18		23,643,826	426,440	24,070,266	346,496	7,019,223	7,365,719	31,435,985	
Ending Fund Bal. -6/30/19		18,082,086	741,036	18,823,122	510,261	6,144,585	6,654,846	25,477,968	

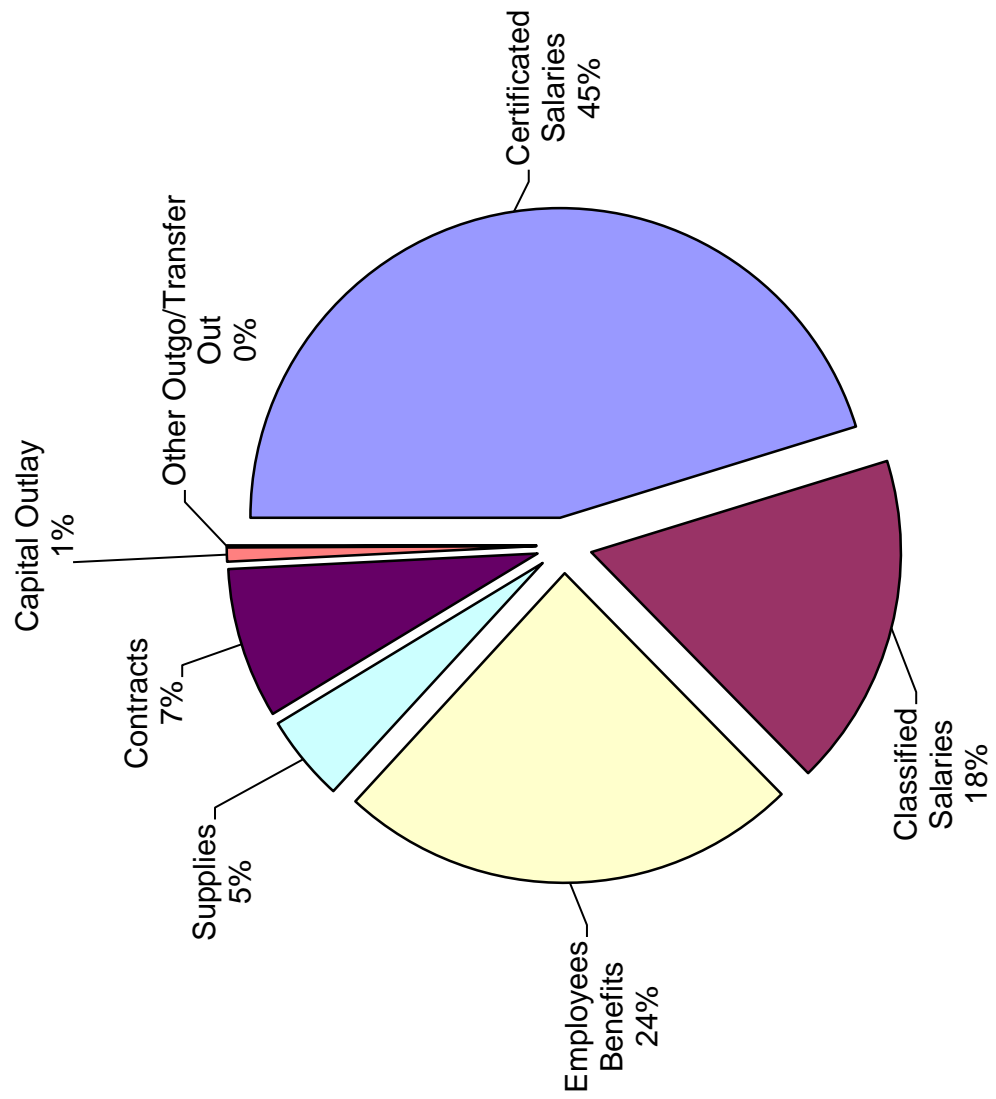
SUMMARY OF FUNDS

SECOND INTERIM BUDGET										Grand Total
2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	All Funds
As of February 20, 2020	Fund 13 Cafeteria	Fund 21 Building	Fund 24 GO Bond-2012	Fund 25 Developer	Fund 62 Self-Funded	Fund 63 Enterprise	Fund 67 Workers'	OTHER FUNDS		
REVENUE SOURCES:				Fee	Insurance	Fund	Compensation			
Federal	675,000							675,000		4,794,685
LCFF - State Aid								-		19,182,335
LCFF - Supplemental								-		4,866,176
LCFF - EPA Entitlement								-		3,394,144
LCFF Property Taxes (Other State Restricted)								-		123,971,345
Other State (1160-1163)								-		80,107
Lottery & Lottery - Prop 20 & Non-Prop 20								-		3,510,223
Mandated Block Grant								-		549,767
One Time Funds for Outstanding Mandate Claim								-		6,000
All Other State	30,000	-						30,000		9,094,731
Early Intervention Preschool Grant	-							-		928,030
Local Revenue	3,700,000	3,243,041				6,000		6,949,041		7,403,306
MAA/LEA-Medi Cal								-		-
Parcel Tax								-		8,605,250
Developer Fees				1,022,791				1,022,791		1,022,791
Interest	5,000	52,525	287,332	38,260	17,150	1,158	30,281	431,706		658,230
Civic Center								-		-
Transportation Fees								-		348,753
Rental Income								-		895,000
All Other Local	3,500	-			20,800,945	882,701	1,939,586	23,626,732		32,782,792
Other Sources					1,800	1,614		3,414		43,222
TOTAL REVENUE	4,413,500	3,295,566	287,332	1,061,051	20,819,895	891,473	1,969,867	32,738,684		222,136,887
Other Financing sources/Uses:										
Interfund Transfer In/Out								-		2,453,509
Other Financing Sources								-		-
Contribution (8980)-Others								-		-
Contribution (8980)--Special Education								-		-
Contribution (8980)--RRMA								-		-
TOTAL TRANSFERS/CONTRIBUTIONS										-
TOTAL REVENUE incl TRANSFERS	4,413,500	3,295,566	287,332	1,061,051	20,819,895	891,473	1,969,867	32,738,684		224,590,396
EXPENDITURES:										
Certificated Salaries								150,288		89,771,192
Classified Salaries	1,744,237	59,965	408,583	9,391	85,461	82,241	-	2,746,027		37,232,019
Employee Benefits	594,550	25,400	95,198	1,279	46,943	209,047	-	972,417		48,848,458
Books and Supplies	1,714,505	2,256	38,612	8,447	-	35,389	-	1,799,209		10,744,938
Services & Other	123,369	421,838	779,915	407,925	21,252,204	125,406	1,467,645	24,578,302		40,159,226
Capital Outlay	40,000	254,694	23,174,327	817,200	-	-	-	24,286,221		25,732,070
Direct Cost/Indirect Cost Transfer	207,592	2,453,509	-	-	-	-	-	2,661,101		2,515,391
TOTAL EXPENDITURES	4,424,253	3,216,662	24,496,635	1,244,242	21,452,655	891,473	1,467,645	57,193,565		255,003,294
Net Incr/(Decr)in Fd Bal	(10,753)	78,904	(24,209,303)	(183,191)	(632,760)	-	502,222	(24,454,881)		(30,412,898)
Unaudited Actuals Beginning Bal-7/1/18	826,412	2,366,201	27,185,823	1,875,854	4,793,067	-	1,212,093	38,259,450		69,695,436
Ending Fund Bal.-6/30/19	815,659	2,445,105	2,976,520	1,692,663	4,160,307	-	1,714,315	13,804,569		39,282,537

**CUPERTINO UNION SCHOOL DISTRICT
2019-20 SECOND INTERIM GENERAL FUND PROJECTED REVENUE**



**CUPERTINO UNION SCHOOL DISTRICT
2019-20 SECOND INTERIM GENERAL FUND PROJECTED EXPENDITURES**



CBEDS Enrollment, P-2 ADA

- CBEDS Enrollment Report
- Average Daily Attendance (ADA) @ P-2
- CBEDS Enrollment vs P-2 ADA
- Average Daily Attendance J18/19

CUPERTINO UNION SCHOOL DISTRICT

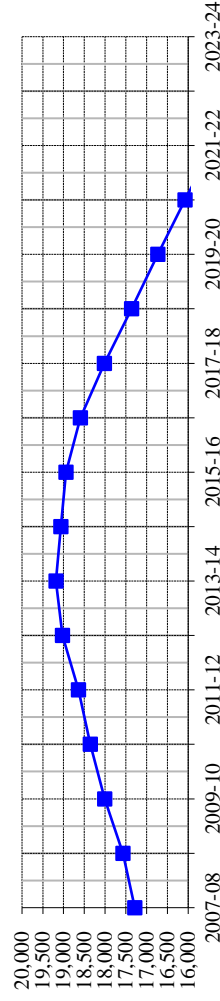
CBEDS Enrollment Report

FY 2007-08 through 2023-24

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2007-08	17,286	1.91%	324
2008-09	17,574	1.67%	288
2009-10	18,008	2.47%	434
2010-11	18,360	1.95%	352
2011-12	18,645	1.55%	285
2012-13	19,028	2.05%	383
2013-14	19,184	0.82%	156
2014-15	19,068	-0.60%	(116)
2015-16	18,939	-0.68%	(129)
2016-17	18,598	-1.80%	(341)
2017-18	18,017	-3.12%	(581)
2018-19	17,363	-3.63%	(654)
2019-20	* 16,731	-3.64%	(632)
2020-21	* 16,080	-3.89%	(651)
2021-22	* 15,410	-4.17%	(670)
2022-23	* 14,847	-3.65%	(563)
2023-24	* 14,553	-5.56%	(857)

* Estimates using the demographer's moderate report

CBEDS Enrollment



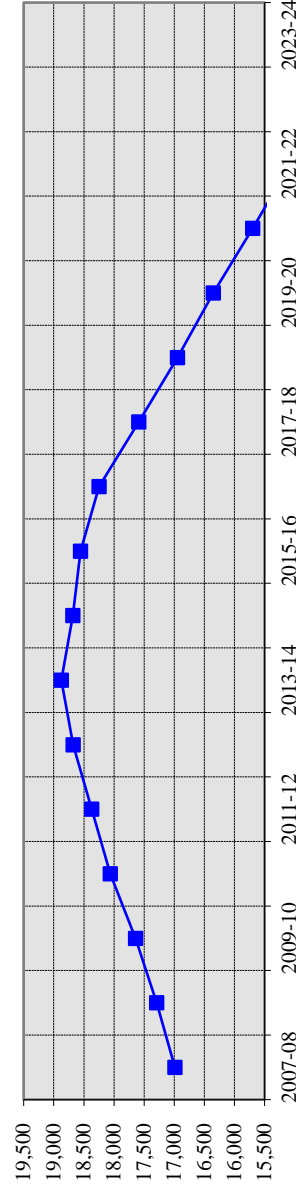
CUPERTINO UNION SCHOOL DISTRICT **AVERAGE DAILY ATTENDANCE (ADA) AT P-2**

FY 2007-08 through 2023-24

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2007-08	16,986	1.86%	310
2008-09	17,291	1.80%	305
2009-10	17,641	2.02%	350
2010-11	18,064	2.40%	423
2011-12	18,370	1.69%	306
2012-13	18,679	1.68%	309
2013-14	18,874	1.04%	195
2014-15	18,681	-1.02%	(193)
2015-16	18,554	-0.68%	(127)
2016-17	18,249	-1.65%	(305)
2017-18	17,586	-3.63%	(662)
2018-19	16,945	-3.65%	(642)
2019-20	* 16,350	-3.51%	(595)
2020-21	* 15,696	-4.00%	(654)
2021-22	* 15,068	-4.00%	(628)
2022-23	* 14,541	-3.50%	(527)
2023-24	* 14,177	-5.91%	(891)

* Estimates using the demographer's moderate report

Average Daily Attendance



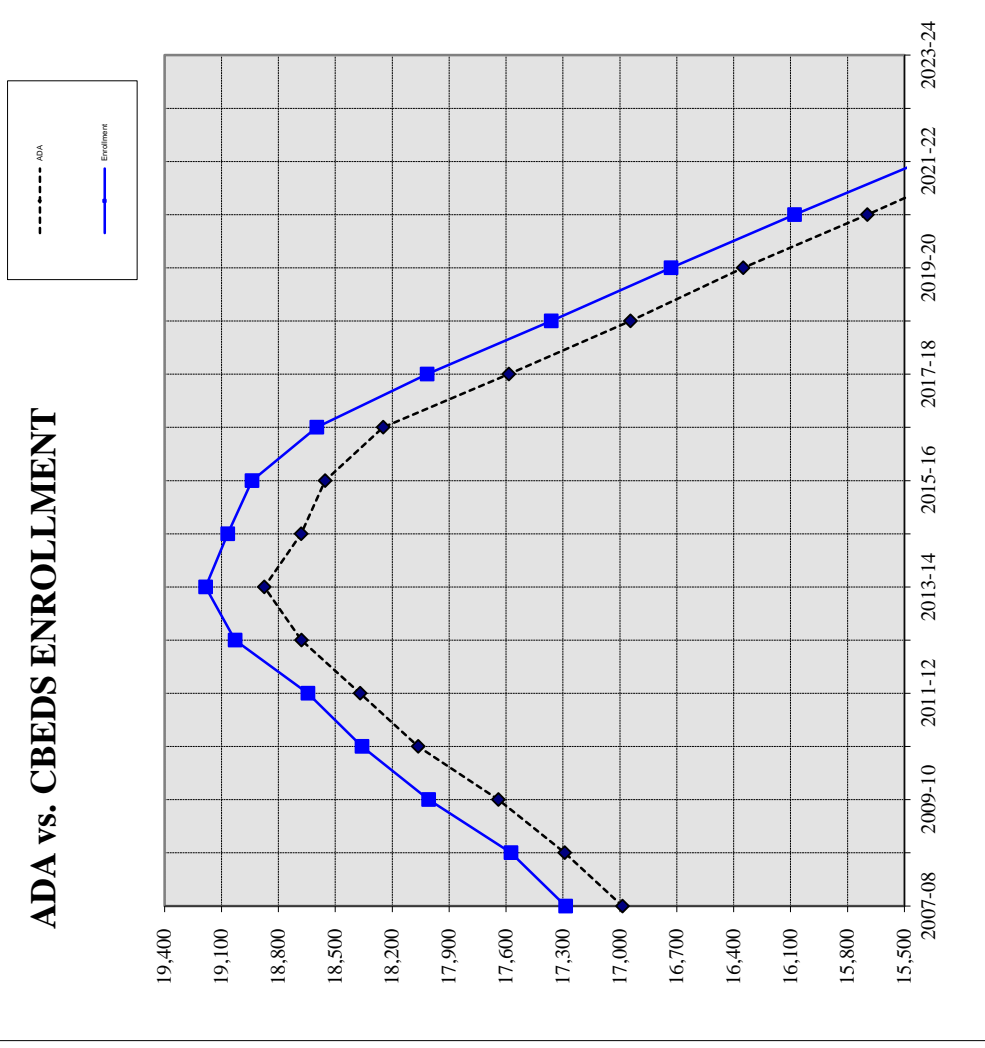
CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

From 2007-08 to 2023-24

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2007-08	16,986	16,986	1.86%	17,286	1.91%	98%
2008-09	17,291	17,291	1.80%	17,574	1.67%	98%
2009-10	17,641	17,641	2.02%	18,008	2.47%	98%
2010-11	18,064	18,064	2.40%	18,360	1.95%	98%
2011-12	18,370	18,370	1.69%	18,645	1.55%	99%
2012-13	18,679	18,370	0.00%	19,028	2.05%	98%
2013-14	18,874	18,874	2.75%	19,184	0.82%	98%
2014-15	18,681	18,874	0.00%	19,068	-0.60%	98%
2015-16	18,554	18,681	-1.02%	18,939	-0.68%	98%
2016-17	18,249	18,554	-0.68%	18,598	-1.80%	98%
2017-18	17,586	18,249	-1.65%	18,017	-3.12%	98%
2018-19	16,945	17,586	-3.63%	17,363	-3.63%	98%
2019-20	16,350	16,945	-3.65%	16,731	-3.64%	98%
2020-21	15,696	16,350	-3.51%	16,080	-3.89%	98%
2021-22	15,068	15,696	-4.00%	15,410	-4.17%	98%
2022-23	14,541	15,068	-4.00%	14,847	-3.65%	98%
2023-24	14,177	14,541	-3.50%	14,553	-1.98%	97%

* Estimates using the demographer's moderate report



FTE SUMMARY
BY FUND / OBJECT

CUPERTINO UNION SCHOOL DISTRICT
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS
2nd INTERIM FTE

Object	Description	2019-20 1st Interim Authorized FTE	2019-20 2nd Interim Authorized FTE	Difference
Fund 01- General Fund				
01-1110	Regular Teachers*	675.936	672.567	(3.369)
01-1170	Classroom Support Teacher	4.100	5.669	1.569
01-1230	Counselors	10.000	10.000	-
01-1240	Psychologists	9.250	9.250	-
01-1250	Nurses	3.900	3.900	-
01-1310	Superintendent	1.000	1.000	-
01-1320	Assistant Superintendent	2.900	2.900	-
01-1330	Directors	7.750	7.750	-
01-1340	Principals	25.000	25.000	-
01-1350	Assistant Principals	9.000	9.000	-
01-1360	Coordinators	1.000	1.000	-
01-1910	Other Certificated Salaries	1.000	1.000	-
01-1930	Inst. Coaches	5.800	7.600	1.800
Total 1000s		<u>756.636</u>	<u>756.636</u>	<u>(0.000)</u>
01-2110	Instr'l Assistants - Classroom	12.501	12.501	-
01-2210	School Technology Specialist	1.188	1.188	-
01-2220	School Media Clerk	9.500	9.500	-
01-2230	Maint & Operations - Personnel	72.900	73.700	0.800
01-2250	Lic Voc. Nurse	3.252	3.439	0.187
01-2270	Transportation - Regular Personnel	42.000	42.000	-
01-2310	Assistant Superintendent	0.700	0.700	-
01-2320	Director	3.450	3.450	-
01-2330	Manager/Coordinator	5.000	5.000	-
01-2340	Supervisor	0.200	0.200	-
01-2350	Bond Project Administrator	0.000	0.200	0.200
01-2370	Confidential Admin Secretary	3.860	3.860	-
01-2410	Clerical & Office - Personnel	95.689	95.689	-
01-2420	Categorical Program Coordinator	4.564	4.564	-
01-2910	Noon Aide	21.974	21.899	(0.075)
Total 2000s		<u>276.778</u>	<u>277.890</u>	<u>1.112</u>
Total Fund 01		1,033.414	1,034.526	1.112

CUPERTINO UNION SCHOOL DISTRICT
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS
2nd INTERIM FTE

Object	Description	2019-20 1st Interim Authorized FTE	2019-20 2nd Interim Authorized FTE	Difference
Fund 07 - Special Education				
07-1140	Special Education Teachers	66.500	65.500	(1.000)
07-1150	Speech Pathologists	25.500	24.500	(1.000)
07-1170	Classroom Support Teacher	17.000	18.200	1.200
07-1240	Psychologists	12.150	12.150	-
07-1250	Nurses	1.100	1.100	-
07-1330	Directors	6.500	1.500	(5.000)
07-1360	Coordinators	0.000	5.000	5.000
07-1910	Other Certificated	1.000	1.000	-
Total 1000s		129.750	128.950	(0.800)
07-2130	Instr'l Assistants - Classroom	231.163	222.972	(8.191)
07-2240	Mental Health Therapist	2.000	2.000	-
07-2250	Lic Voc. Nurse	0.750	0.750	-
07-2330	Manager	2.000	1.000	(1.000)
07-2340	Supervisor	11.000	12.000	1.000
07-2410	Clerical & Office - Personnel	3.300	3.300	-
07-2990	Other - Classified	1.626	1.626	-
Total 2000s		251.839	243.648	(8.191)
Total Fund 07		381.589	372.598	(8.991)
Fund 08 - Categorical Programs				
08-1110	Regular Teachers	2.500	0.000	(2.500)
08-1170	Classroom Support Teacher	0.000	2.500	2.500
08-1250	Nurses	1.000	1.000	-
08-1930	Instructional Coaches	4.200	4.000	(0.200)
Total 1000s		7.700	7.500	(0.200)
08-2110	Instr'l Assistants - Classroom	27.448	27.448	-
08-2210	School Technology Specialist	2.563	2.563	-
08-2220	School Media Clerk	5.190	5.190	-
08-2230	Maintenance & Operations	33.600	33.800	0.200
08-2250	Lic Voc. Nurse	0.500	0.000	(0.500)
08-2270	Transportation	2.000	2.000	-
08-2310	Assistant Superintendent	0.200	0.200	-
08-2320	Directors	1.150	1.150	-
08-2330	Managers	2.000	2.000	-
08-2340	Supervisors	0.800	0.800	-
08-2370	Confidential Admin Secy	0.140	0.140	-
08-2410	Clerical & Office - Personnel	5.250	5.250	-
08-2420	Categorical Program Coordinator	1.126	1.126	-
Total 2000s		81.967	81.667	(0.300)
Total Fund 08		89.667	89.167	(0.500)

**CUPERTINO UNION SCHOOL DISTRICT
 AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS
 2nd INTERIM FTE**

Object	Description	2019-20 1st Interim Authorized FTE	2019-20 2nd Interim Authorized FTE	Difference
Fund 09 - Lottery				
09-1110	Regular Teachers	7.831	0.000	(7.831)
09-1170	Classroom Support Teacher	0.000	7.831	7.831
Total 1000s		7.831	7.831	-
09-2110	Instr'l Assistants - Classroom	4.563	4.563	-
09-2210	School Technology Specialist	19.500	19.500	-
Total 2000s		24.063	24.063	-
Total Fund 09		31.894	31.894	-
Fund 13 - Student Nutrition				
13-2230	Food Services - Drivers	2.500	2.500	-
13-2260	Food Services - Regular Personnel	21.473	21.473	-
13-2320	Director	1.000	1.000	-
13-2340	Supervisor	6.375	6.375	-
13-2410	Clerical & Office - Personnel	2.250	2.250	-
Total 2000s		33.598	33.598	-
Total Fund 13		33.598	33.598	-
Fund 21 - Building Fund				
21-2230	Maint & Operations - Personnel	0.500	0.500	-
21-2410	Clerical & Office - Personnel	0.250	0.250	-
Total 2000s		0.750	0.750	-
Total Fund 21		0.750	0.750	-
Fund 24 - General Obligation Bond - 2012				
24-2320	Directors	0.400	0.400	-
24-2350	Bond Project Administrator	1.000	0.800	(0.200)
24-2410	Clerical & Office - Personnel	1.000	1.000	-
Total 2000s		2.400	2.200	(0.200)
Total Fund 24		2.400	2.200	(0.200)

**CUPERTINO UNION SCHOOL DISTRICT
 AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS
 2nd INTERIM FTE**

Object	Description	2019-20 1st Interim Authorized FTE	2019-20 2nd Interim Authorized FTE	Difference
Fund 62 - Self-Funded Insurance				
62-1320	Executive Cabinet	0.100	0.100	-
62-1330	Director	0.250	0.250	-
62-2310	Assistant Superintendent	0.100	0.100	-
62-2410	Clerical & Office - Personnel	0.700	0.700	-
Total 2000s		1.150	1.150	-
Total Fund 62		1.150	1.150	-
Fund 63 - Enterprise Fund				
63-1320	Assistant Superintendent	0.000	0.000	-
63-1330	Director - Certificated	0.500	0.500	-
Total 1000s		0.500	0.500	-
63-2110	Preschool Aide	5.750	5.750	-
63-2410	Clerical & Office - Personnel	0.000	0.000	-
63-2990	Preschool Lead/Teacher	4.000	4.000	-
Total 2000s		9.750	9.750	-
Total Fund 63		10.250	10.250	-
Total All Funds		1,584.712	1,576.133	(8.579)

SUPPLEMENTAL INFORMATION

- Multi-year Projections
- Budget Assumptions
- CEEF Grant

MULTI-YEAR PROJECTION
2019-2020 SECOND INTERIM BUDGET
GENERAL FUNDS (01-09)

	2019-20	2020-21	21-22	2022-23	2023-24*
	16,379 16,974 3.26%	15,724 16,379 2.29%	15,096 15,724 2.71%	14,569 15,096 2.82%	14,205 14,569 2.73%
Estimated Average Daily Attendance (P-2 ADA) Funded ADA COLA					
AUDITED BEGINNING FUND BALANCE, 7/1	\$ 31,435,985	\$ 25,477,968	\$ 25,561,817	\$ 24,787,097	\$ 23,737,173
DESCRIPTION REVENUE					
LCFF SOURCE 8010-8099	151,414,000	149,336,590	147,734,050	146,302,006	145,104,252
FEDERAL REVENUES 8100-8299	4,119,685	4,361,035	4,361,035	4,361,035	4,361,035
STATE REVENUE 8300-8599	13,210,828	13,311,546	13,437,627	13,569,809	13,697,060
LOCAL REVENUE 8600-8799	20,653,690	20,688,789	20,724,635	20,761,166	20,761,166
OTHER FINANCING 8900-8999	2,453,509	2,453,509	2,453,509	2,453,509	2,453,509
TOTAL REVENUE	191,851,712	190,151,470	188,710,856	187,447,525	186,377,023
DESCRIPTION EXPENDITURES					
CERTIFICATED SALARIES	89,620,904	84,913,448	83,271,578	82,194,383	82,160,275
CLASSIFIED SALARIES	34,485,992	33,557,015	33,957,852	34,364,833	34,877,605
EMPLOYEE BENEFITS	47,876,041	47,688,098	48,011,967	48,444,052	48,284,594
BOOKS & SUPPLIES	8,945,729	8,166,095	8,516,095	7,616,095	7,616,095
SERVICES & OTHER OPERATING	15,580,924	14,442,826	14,427,946	14,577,946	14,427,946
CAPITAL OUTLAY	1,445,849	1,445,849	1,445,849	1,445,849	1,445,849
OTHER OUTGO	(145,710)	(145,710)	(145,710)	(145,710)	(145,710)
TOTAL EXPENDITURES	197,809,729	190,067,621	189,485,576	188,497,449	188,666,655
REVENUE LESS EXPENDITURES	(5,958,017)	83,849	(774,720)	(1,049,923)	(2,289,632)
ESTIMATED ENDING FUND BALANCE	25,477,968	25,561,817	24,787,097	23,737,173	21,447,541
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	206,518	204,094	204,094	204,094	204,094
Restricted Categorical Programs	6,654,846	3,945,000	3,330,000	2,595,000	2,095,000
Unrestricted Various Carryovers	6,748,020	10,008,666	9,883,868	9,628,232	7,828,449
3% Reserve for Economic Uncertainties	5,934,292	5,702,029	5,684,567	5,654,923	5,660,000
3% Board Reserve	5,934,292	5,702,029	5,684,567	5,654,923	5,660,000
Total 6% Reserve	11,868,584	11,404,057	11,369,135	11,309,847	11,319,999
Reserve Total %	6.00%	6.00%	6.00%	6.00%	6.00%
Unassigned Fund Balance	0	(0)	0	0	(0)

* Measure A dollars still included in the projection

CUPERTINO UNION SCHOOL DISTRICT
ASSUMPTIONS USED IN MULTI-YEAR PROJECTION
2019-2020 SECOND INTERIM BUDGET

Description	2019-20 First Interim	2019-2020 Second Interim	2020-2021	2021-2022	2022-23	2023-24
Projected Average Daily Attendance (P-2) *	16,373	16,379	15,724	15,096	14,569	14,205
Funded Average Daily Attendance	16,945	16,974	16,379	15,724	15,096	14,569
LCFF Entitlement per ADA	8,537	8,533	\$ 8,705	\$ 8,953	\$ 9,219	\$ 9,470
COLA - Cost of Living Adjustment	3.26%	3.26%	2.29%	2.71%	2.82%	2.73%
California CPI	3.38%	3.09%	2.99%	2.89%	2.69%	2.73%
Parcel Tax Revenue	8,645,500	\$ 8,605,250	\$ 8,555,250	\$ 8,505,250	\$ 8,455,250	\$ 8,455,250
Lottery, Non-Prop 20, Per ADA	153	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153
Lottery, Prop-20, Per ADA	54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54
Certificated Salaries						
Projected Retirement (FTE) - Teachers	0.00	0.00	(20.00)	(15.00)	(10.00)	(10.00)
Projected FTE Reduction due to Declining Enrollment	0.00	0.00	(28.00)	(23.00)	(19.00)	(12.00)
Additional Reduction due to budget cuts (FTE)	0.00	0.00	(14.00)	0.00	0.00	0.00
Classified Salaries						
Projected Retirement (FTE)	0.00	0.00	(10.00)	(6.00)	(6.00)	(6.00)
Additional Reduction due to budget cuts (FTE)	0.00	0.00	(7.15)	0.00	0.00	0.00
Step & Column Increase	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
CalSTRS Rate	16.28%	17.10%	18.40%	18.10%	18.10%	18.10%
Increase/Decrease in Rate		0.82%	1.30%	-0.30%	0.00%	0.00%
CalPERS Rate	20.73%	19.72%	22.80%	24.90%	25.90%	26.60%
Increase/Decrease in Rate		-1.01%	3.08%	2.10%	1.00%	0.70%
Health & Welfare Benefit	\$ 12,498,285	\$ 12,948,891	\$ 12,738,891	\$ 12,566,391	\$ 12,423,891	\$ 12,333,891

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

	2018-2019 Grant	2019-2020 Grant	1985-2020 Cumulative Grants
SCHOOL SITE			
Instructional Materials/Staff Development			1,437,624
Grants for Teacher Initiated Projects			292,000
School Libraries			192,927
Arts & Technology Funds	87,527		1,658,227
Visual & Performing Arts		269,759	269,759
K-3 Classroom Music Funds			1,197,402
Middle School Music			75,000
Great Schools Week			44,966
School Safety Grant			6,800
School Literacy Books			93,000
Total School Grants	\$ 87,527	\$ 269,759	\$ 5,267,705
DISTRICTWIDE			
Arts			253,000
Disaster Preparedness Training			34,700
Diversity Staff Development/Literature			30,000
Guided Learning Center Pilot			180,000
Instructional Media Support			120,000
Classroom Books			175,000
Leadership Training			42,500
Language Arts Curriculum Development			85,000
4-5 Music Program			4,591,000
Parent Education			51,000
Physical Education Support			117,000
Summer Institutes			451,000
Science			352,200
Staff Development			57,000
RAFT memberships for teachers			9,000
Technology			496,500
District Math & Literacy Program			27,000
Classroom Support			18,000
Information Literacy Resource Teacher			214,000
Teacher Workshops in writing			32,000
Math Initiative			157,621
Innovator Award			37,000
Materials for Special Edu			1,000
Literacy			8,200
Mandarin Immersion Program			84,002
STEAM	300,000		300,000
Total District Grants	\$ 300,000	\$ -	\$ 7,923,723
GRAND TOTAL	\$ 387,527	\$ 269,759	\$ 13,191,428



Cupertino Union
School District

2019-2020
Second Interim
SACS Report



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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2020

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Dorothy Reconose

Telephone: 408-252-3000 ext 61412

Title: Director of Fiscal Services

E-mail: reconose_dorothy@cusdk8.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?	n/a	
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?	X	
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)	X	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	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	145,632,118.00	144,828,419.00	87,756,784.50	144,828,419.00	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	3,279,286.00	4,127,770.00	1,030,380.40	4,127,770.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,899,498.00	10,229,695.00	1,037,468.21	10,229,695.00	0.00	0.0%
5) TOTAL, REVENUES			158,810,902.00	159,185,884.00	89,824,633.11	159,185,884.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	77,513,336.00	76,383,121.00	41,870,001.19	76,383,121.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,656,037.00	17,551,600.00	9,665,134.58	17,551,600.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,242,974.00	29,515,568.00	16,115,102.44	29,515,568.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,982,516.00	5,641,399.00	2,854,527.78	5,641,399.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,515,669.00	7,688,811.00	4,603,666.72	7,688,811.00	0.00	0.0%
6) Capital Outlay		6000-6999	112,012.00	278,770.00	241,888.36	278,770.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	121,832.00	61,882.00	46,414.38	61,882.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(504,832.00)	(502,518.00)	(217,640.00)	(502,518.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			136,639,544.00	136,618,633.00	75,179,095.45	136,618,633.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,171,358.00	22,567,251.00	14,645,537.66	22,567,251.00		
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	39,808.00	39,808.00	0.00	39,808.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,804,123.00)	(27,854,203.00)	(9,672,908.28)	(27,854,203.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,764,315.00)	(27,814,395.00)	(9,672,908.28)	(27,814,395.00)		

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)			(4,592,957.00)	(5,247,144.00)	4,972,629.38	(5,247,144.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,070,266.37	24,070,266.00		24,070,266.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,070,266.37	24,070,266.00		24,070,266.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,070,266.37	24,070,266.00		24,070,266.00		
2) Ending Balance, June 30 (E + F1e)			19,477,309.37	18,823,122.00		18,823,122.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	34,094.00	34,094.00		34,094.00		
Prepaid Items		9713	97,424.00	97,424.00		97,424.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,562,735.37	6,748,020.00		6,747,750.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,708,056.00	11,868,584.00		11,868,854.00		
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	25,421,245.00	24,048,511.00	16,413,681.00	24,048,511.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,410,464.00	3,394,144.00	1,762,632.00	3,394,144.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,690.00	397,000.00	204,187.71	397,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	101,966,000.00	107,432,764.00	60,376,455.58	107,432,764.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,967,287.00	6,430,000.00	6,324,410.89	6,430,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,948,000.00	4,775,000.00	2,675,417.32	4,775,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,500,432.00	(1,649,000.00)	0.00	(1,649,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	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			145,632,118.00	144,828,419.00	87,756,784.50	144,828,419.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,632,118.00	144,828,419.00	87,756,784.50	144,828,419.00	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	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								
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	549,767.00	549,767.00	545,656.00	549,767.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,674,059.00	2,594,513.00	948,737.40	2,594,513.00	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	55,460.00	983,490.00	(464,013.00)	983,490.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,279,286.00	4,127,770.00	1,030,380.40	4,127,770.00	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	8,568,000.00	8,605,250.00	(17,000.00)	8,605,250.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	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	226,524.00	226,524.00	136,907.54	226,524.00	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	317,753.00	348,753.00	305,799.05	348,753.00	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	650,000.00	895,000.00	459,341.16	895,000.00	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	137,221.00	154,168.00	144,648.81	154,168.00	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	7,771.65	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			9,899,498.00	10,229,695.00	1,037,468.21	10,229,695.00	0.00	0.0%
TOTAL, REVENUES			158,810,902.00	159,185,884.00	89,824,633.11	159,185,884.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	66,683,373.00	65,482,731.00	35,642,987.77	65,482,731.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,333,268.00	2,318,595.00	1,291,436.55	2,318,595.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,589,507.00	7,756,495.00	4,529,404.84	7,756,495.00	0.00	0.0%
Other Certificated Salaries		1900	907,188.00	825,300.00	406,172.03	825,300.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			77,513,336.00	76,383,121.00	41,870,001.19	76,383,121.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	655,335.00	611,922.00	328,199.73	611,922.00	0.00	0.0%
Classified Support Salaries		2200	8,762,341.00	8,447,569.00	4,804,002.33	8,447,569.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,730,183.00	1,687,110.00	1,027,518.10	1,687,110.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,669,440.00	5,995,406.00	3,113,820.62	5,995,406.00	0.00	0.0%
Other Classified Salaries		2900	838,738.00	809,593.00	391,593.80	809,593.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,656,037.00	17,551,600.00	9,665,134.58	17,551,600.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,559,781.00	12,539,763.00	6,925,865.77	12,539,763.00	0.00	0.0%
PERS		3201-3202	3,547,942.00	3,296,946.00	1,858,819.77	3,296,946.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,486,567.00	2,460,195.00	1,306,000.86	2,460,195.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,173,283.00	9,704,993.00	5,338,548.10	9,704,993.00	0.00	0.0%
Unemployment Insurance		3501-3502	46,158.00	44,777.00	24,595.09	44,777.00	0.00	0.0%
Workers' Compensation		3601-3602	1,429,243.00	1,205,041.00	658,210.35	1,205,041.00	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	263,853.00	3,062.50	263,853.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,242,974.00	29,515,568.00	16,115,102.44	29,515,568.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	850,000.00	595,172.00	83,484.23	595,172.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	600.00	510.01	600.00	0.00	0.0%
Materials and Supplies		4300	2,865,341.00	4,799,358.00	2,651,642.68	4,799,358.00	0.00	0.0%
Noncapitalized Equipment		4400	267,175.00	246,269.00	118,890.86	246,269.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,982,516.00	5,641,399.00	2,854,527.78	5,641,399.00	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	310,390.00	319,056.00	106,219.23	319,056.00	0.00	0.0%
Dues and Memberships		5300	32,376.00	77,640.00	57,666.13	77,640.00	0.00	0.0%
Insurance		5400-5450	1,055,057.00	1,051,099.00	1,051,130.00	1,051,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,619,050.00	3,615,050.00	2,024,399.57	3,615,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	901,437.00	937,765.00	708,373.22	937,765.00	0.00	0.0%
Transfers of Direct Costs		5710	(77,563.00)	(102,357.00)	(41,765.23)	(102,357.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(181,560.00)	(179,665.00)	(1,074.85)	(179,665.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,536,699.00	1,681,873.00	597,764.06	1,681,873.00	0.00	0.0%
Communications		5900	319,783.00	288,350.00	100,954.59	288,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,515,669.00	7,688,811.00	4,603,666.72	7,688,811.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,108.00	72,581.00	67,076.91	72,581.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,000.00	95,885.00	84,462.28	95,885.00	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	19,904.00	110,304.00	90,349.17	110,304.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,012.00	278,770.00	241,888.36	278,770.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	121,832.00	61,882.00	46,414.38	61,882.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,832.00	61,882.00	46,414.38	61,882.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(294,193.00)	(294,926.00)	(113,103.00)	(294,926.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(210,639.00)	(207,592.00)	(104,537.00)	(207,592.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(504,832.00)	(502,518.00)	(217,640.00)	(502,518.00)	0.00	0.0%
TOTAL, EXPENDITURES			136,639,544.00	136,618,633.00	75,179,095.45	136,618,633.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	39,808.00	39,808.00	0.00	39,808.00	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			39,808.00	39,808.00	0.00	39,808.00	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	(26,804,123.00)	(27,854,203.00)	(9,672,908.28)	(27,854,203.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,804,123.00)	(27,854,203.00)	(9,672,908.28)	(27,854,203.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(26,764,315.00)	(27,814,395.00)	(9,672,908.28)	(27,814,395.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,122,130.00	6,585,581.00	1,616,673.00	6,585,581.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,914,701.00	4,119,685.00	298,219.80	4,119,685.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,582,654.00	10,011,088.00	563,648.08	10,011,088.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,022,797.00	9,456,157.00	7,072,762.69	9,456,157.00	0.00	0.0%
5) TOTAL, REVENUES			28,642,282.00	30,172,511.00	9,551,303.57	30,172,511.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,792,656.00	13,237,783.00	7,151,955.82	13,237,783.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,766,500.00	16,934,392.00	9,534,450.96	16,934,392.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,872,595.00	18,360,473.00	5,623,758.59	18,360,473.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,323,280.00	3,304,330.00	2,761,675.14	3,304,330.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,385,485.00	7,892,113.00	3,482,836.69	7,892,113.00	0.00	0.0%
6) Capital Outlay		6000-6999	60,000.00	1,167,079.00	368,968.19	1,167,079.00	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	294,193.00	294,926.00	113,103.00	294,926.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,494,709.00	61,191,096.00	29,036,748.39	61,191,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,852,427.00)	(31,018,585.00)	(19,485,444.82)	(31,018,585.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	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	26,804,123.00	27,854,203.00	9,672,908.28	27,854,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,257,632.00	30,307,712.00	11,306,945.28	30,307,712.00		

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)			(594,795.00)	(710,873.00)	(8,178,499.54)	(710,873.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,386,356.44	7,365,719.00		7,365,719.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,386,356.44	7,365,719.00		7,365,719.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,386,356.44	7,365,719.00		7,365,719.00		
2) Ending Balance, June 30 (E + F1e)			6,791,561.44	6,654,846.00		6,654,846.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,791,561.44	6,654,846.00		6,654,846.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,122,130.00	6,585,581.00	1,616,673.00	6,585,581.00	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			7,122,130.00	6,585,581.00	1,616,673.00	6,585,581.00	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	2,918,730.00	2,888,325.00	0.00	2,888,325.00	0.00	0.0%
Special Education Discretionary Grants		8182	75,841.00	75,842.00	0.00	75,842.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	395,819.00	424,639.00	184,329.00	424,639.00	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	219,940.00	300,342.00	93,523.80	300,342.00	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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	122,349.00	0.00	122,349.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	281,500.00	259,256.00	18,241.00	259,256.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	22,871.00	48,932.00	2,126.00	48,932.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,914,701.00	4,119,685.00	298,219.80	4,119,685.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	938,577.00	915,710.00	127,364.08	915,710.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	6,000.00	(3,000.00)	6,000.00	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	8,644,077.00	9,089,378.00	439,284.00	9,089,378.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,582,654.00	10,011,088.00	563,648.08	10,011,088.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%) Adjustm		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	8,003,366.00	9,001,892.00	7,072,762.69	9,001,892.00	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	19,431.00	454,265.00	0.00	454,265.00	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			8,022,797.00	9,456,157.00	7,072,762.69	9,456,157.00	0.00	0.0%
TOTAL, REVENUES			28,642,282.00	30,172,511.00	9,551,303.57	30,172,511.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,430,258.00	10,395,245.00	5,692,694.42	10,395,245.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,483,906.00	1,389,845.00	697,491.10	1,389,845.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	244,321.00	818,172.00	438,329.83	818,172.00	0.00	0.0%
Other Certificated Salaries		1900	634,171.00	634,521.00	323,440.47	634,521.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,792,656.00	13,237,783.00	7,151,955.82	13,237,783.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,319,123.00	10,922,753.00	6,003,770.05	10,922,753.00	0.00	0.0%
Classified Support Salaries		2200	3,485,223.00	3,253,658.00	1,916,757.35	3,253,658.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,024,208.00	1,848,645.00	1,081,139.56	1,848,645.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	641,113.00	618,382.00	362,192.02	618,382.00	0.00	0.0%
Other Classified Salaries		2900	296,833.00	290,954.00	170,591.98	290,954.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,766,500.00	16,934,392.00	9,534,450.96	16,934,392.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,800,570.00	10,288,496.00	1,134,120.57	10,288,496.00	0.00	0.0%
PERS		3201-3202	3,446,592.00	3,227,837.00	1,840,673.94	3,227,837.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,499,794.00	1,476,657.00	804,534.68	1,476,657.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,651,835.00	2,958,679.00	1,622,521.57	2,958,679.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,563.00	14,506.00	7,884.34	14,506.00	0.00	0.0%
Workers' Compensation		3601-3602	459,241.00	394,298.00	213,148.49	394,298.00	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	875.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,872,595.00	18,360,473.00	5,623,758.59	18,360,473.00	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	1,383,365.00	1,345,197.00	1,181,784.11	1,345,197.00	0.00	0.0%
Materials and Supplies		4300	1,875,004.00	1,653,227.00	1,402,457.71	1,653,227.00	0.00	0.0%
Noncapitalized Equipment		4400	64,911.00	305,906.00	177,433.32	305,906.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,323,280.00	3,304,330.00	2,761,675.14	3,304,330.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,067,022.00	3,096,121.00	988,849.84	3,096,121.00	0.00	0.0%
Travel and Conferences		5200	134,686.00	198,729.00	52,659.97	198,729.00	0.00	0.0%
Dues and Memberships		5300	630.00	1,294.00	784.25	1,294.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	200,830.00	188,260.00	55,425.00	188,260.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	353,271.00	142,564.00	(19,714.17)	142,564.00	0.00	0.0%
Transfers of Direct Costs		5710	77,563.00	102,357.00	41,758.73	102,357.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,302.00	(762.00)	0.00	(762.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,548,676.00	4,161,706.00	2,363,050.57	4,161,706.00	0.00	0.0%
Communications		5900	505.00	1,844.00	22.50	1,844.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,385,485.00	7,892,113.00	3,482,836.69	7,892,113.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	60,000.00	185,026.00	171,284.99	185,026.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	966,572.00	197,683.20	966,572.00	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	15,481.00	0.00	15,481.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	1,167,079.00	368,968.19	1,167,079.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	294,193.00	294,926.00	113,103.00	294,926.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			294,193.00	294,926.00	113,103.00	294,926.00	0.00	0.0%
TOTAL, EXPENDITURES			58,494,709.00	61,191,096.00	29,036,748.39	61,191,096.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	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	26,804,123.00	27,854,203.00	9,672,908.28	27,854,203.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			26,804,123.00	27,854,203.00	9,672,908.28	27,854,203.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			29,257,632.00	30,307,712.00	11,306,945.28	30,307,712.00	0.00	0.0%

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

43 69419 000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	152,754,248.00	151,414,000.00	89,373,457.50	151,414,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,914,701.00	4,119,685.00	298,219.80	4,119,685.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,861,940.00	14,138,858.00	1,594,028.48	14,138,858.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,922,295.00	19,685,852.00	8,110,230.90	19,685,852.00	0.00	0.0%
5) TOTAL, REVENUES			187,453,184.00	189,358,395.00	99,375,936.68	189,358,395.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	90,305,992.00	89,620,904.00	49,021,957.01	89,620,904.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,422,537.00	34,485,992.00	19,199,585.54	34,485,992.00	0.00	0.0%
3) Employee Benefits		3000-3999	47,115,569.00	47,876,041.00	21,738,861.03	47,876,041.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,305,796.00	8,945,729.00	5,616,202.92	8,945,729.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,901,154.00	15,580,924.00	8,086,503.41	15,580,924.00	0.00	0.0%
6) Capital Outlay		6000-6999	172,012.00	1,445,849.00	610,856.55	1,445,849.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	121,832.00	61,882.00	46,414.38	61,882.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(210,639.00)	(207,592.00)	(104,537.00)	(207,592.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			195,134,253.00	197,809,729.00	104,215,843.84	197,809,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,681,069.00)	(8,451,334.00)	(4,839,907.16)	(8,451,334.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	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	39,808.00	39,808.00	0.00	39,808.00	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			2,493,317.00	2,493,317.00	1,634,037.00	2,493,317.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,187,752.00)	(5,958,017.00)	(3,205,870.16)	(5,958,017.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,456,622.81	31,435,985.00		31,435,985.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,456,622.81	31,435,985.00		31,435,985.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,456,622.81	31,435,985.00		31,435,985.00		
2) Ending Balance, June 30 (E + F1e)			26,268,870.81	25,477,968.00		25,477,968.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	34,094.00	34,094.00		34,094.00		
Prepaid Items		9713	97,424.00	97,424.00		97,424.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,791,561.44	6,654,846.00		6,654,846.00		
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	7,562,735.37	6,748,020.00		6,747,750.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,708,056.00	11,868,584.00		11,868,854.00		
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	25,421,245.00	24,048,511.00	16,413,681.00	24,048,511.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,410,464.00	3,394,144.00	1,762,632.00	3,394,144.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,690.00	397,000.00	204,187.71	397,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	101,966,000.00	107,432,764.00	60,376,455.58	107,432,764.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,967,287.00	6,430,000.00	6,324,410.89	6,430,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,948,000.00	4,775,000.00	2,675,417.32	4,775,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,500,432.00	(1,649,000.00)	0.00	(1,649,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	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			145,632,118.00	144,828,419.00	87,756,784.50	144,828,419.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	7,122,130.00	6,585,581.00	1,616,673.00	6,585,581.00	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			152,754,248.00	151,414,000.00	89,373,457.50	151,414,000.00	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	2,918,730.00	2,888,325.00	0.00	2,888,325.00	0.00	0.0%
Special Education Discretionary Grants		8182	75,841.00	75,842.00	0.00	75,842.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	395,819.00	424,639.00	184,329.00	424,639.00	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	219,940.00	300,342.00	93,523.80	300,342.00	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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	122,349.00	0.00	122,349.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	281,500.00	259,256.00	18,241.00	259,256.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	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	22,871.00	48,932.00	2,126.00	48,932.00	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			3,914,701.00	4,119,685.00	298,219.80	4,119,685.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	549,767.00	549,767.00	545,656.00	549,767.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,612,636.00	3,510,223.00	1,076,101.48	3,510,223.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	6,000.00	(3,000.00)	6,000.00	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	8,699,537.00	10,072,868.00	(24,729.00)	10,072,868.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,861,940.00	14,138,858.00	1,594,028.48	14,138,858.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	8,568,000.00	8,605,250.00	(17,000.00)	8,605,250.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	226,524.00	226,524.00	136,907.54	226,524.00	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	317,753.00	348,753.00	305,799.05	348,753.00	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	650,000.00	895,000.00	459,341.16	895,000.00	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	8,140,587.00	9,156,060.00	7,217,411.50	9,156,060.00	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	7,771.65	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	19,431.00	454,265.00	0.00	454,265.00	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			17,922,295.00	19,685,852.00	8,110,230.90	19,685,852.00	0.00	0.0%
TOTAL, REVENUES			187,453,184.00	189,358,395.00	99,375,936.68	189,358,395.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	77,113,631.00	75,877,976.00	41,335,682.19	75,877,976.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,817,174.00	3,708,440.00	1,988,927.65	3,708,440.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,833,828.00	8,574,667.00	4,967,734.67	8,574,667.00	0.00	0.0%
Other Certificated Salaries		1900	1,541,359.00	1,459,821.00	729,612.50	1,459,821.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			90,305,992.00	89,620,904.00	49,021,957.01	89,620,904.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,974,458.00	11,534,675.00	6,331,969.78	11,534,675.00	0.00	0.0%
Classified Support Salaries		2200	12,247,564.00	11,701,227.00	6,720,759.68	11,701,227.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,754,391.00	3,535,755.00	2,108,657.66	3,535,755.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,310,553.00	6,613,788.00	3,476,012.64	6,613,788.00	0.00	0.0%
Other Classified Salaries		2900	1,135,571.00	1,100,547.00	562,185.78	1,100,547.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,422,537.00	34,485,992.00	19,199,585.54	34,485,992.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,360,351.00	22,828,259.00	8,059,986.34	22,828,259.00	0.00	0.0%
PERS		3201-3202	6,994,534.00	6,524,783.00	3,699,493.71	6,524,783.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,986,361.00	3,936,852.00	2,110,535.54	3,936,852.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,825,118.00	12,663,672.00	6,961,069.67	12,663,672.00	0.00	0.0%
Unemployment Insurance		3501-3502	60,721.00	59,283.00	32,479.43	59,283.00	0.00	0.0%
Workers' Compensation		3601-3602	1,888,484.00	1,599,339.00	871,358.84	1,599,339.00	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	263,853.00	3,937.50	263,853.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,115,569.00	47,876,041.00	21,738,861.03	47,876,041.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	850,000.00	595,172.00	83,484.23	595,172.00	0.00	0.0%
Books and Other Reference Materials		4200	1,383,365.00	1,345,797.00	1,182,294.12	1,345,797.00	0.00	0.0%
Materials and Supplies		4300	4,740,345.00	6,452,585.00	4,054,100.39	6,452,585.00	0.00	0.0%
Noncapitalized Equipment		4400	332,086.00	552,175.00	296,324.18	552,175.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,305,796.00	8,945,729.00	5,616,202.92	8,945,729.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,067,022.00	3,096,121.00	988,849.84	3,096,121.00	0.00	0.0%
Travel and Conferences		5200	445,076.00	517,785.00	158,879.20	517,785.00	0.00	0.0%
Dues and Memberships		5300	33,006.00	78,934.00	58,450.38	78,934.00	0.00	0.0%
Insurance		5400-5450	1,055,057.00	1,051,099.00	1,051,130.00	1,051,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,819,880.00	3,803,310.00	2,079,824.57	3,803,310.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,254,708.00	1,080,329.00	688,659.05	1,080,329.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	(6.50)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(179,258.00)	(180,427.00)	(1,074.85)	(180,427.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,085,375.00	5,843,579.00	2,960,814.63	5,843,579.00	0.00	0.0%
Communications		5900	320,288.00	290,194.00	100,977.09	290,194.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,901,154.00	15,580,924.00	8,086,503.41	15,580,924.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	62,108.00	257,607.00	238,361.90	257,607.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,000.00	1,062,457.00	282,145.48	1,062,457.00	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	19,904.00	125,785.00	90,349.17	125,785.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,012.00	1,445,849.00	610,856.55	1,445,849.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	121,832.00	61,882.00	46,414.38	61,882.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,832.00	61,882.00	46,414.38	61,882.00	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	(210,639.00)	(207,592.00)	(104,537.00)	(207,592.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(210,639.00)	(207,592.00)	(104,537.00)	(207,592.00)	0.00	0.0%
TOTAL, EXPENDITURES			195,134,253.00	197,809,729.00	104,215,843.84	197,809,729.00	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)
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	2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	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	39,808.00	39,808.00	0.00	39,808.00	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			39,808.00	39,808.00	0.00	39,808.00	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)			2,493,317.00	2,493,317.00	1,634,037.00	2,493,317.00	0.00	0.0%

Resource	Description	2019-20 Projected Year Totals
6300	Lottery: Instructional Materials	2,637,258.00
6512	Special Ed: Mental Health Services	510,261.00
7311	Classified School Employee Professional De	85,000.00
9010	Other Restricted Local	3,422,327.00
Total, Restricted Balance		6,654,846.00

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	675,000.00	675,000.00	367,316.12	675,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,000.00	30,000.00	17,778.32	30,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,708,500.00	3,708,500.00	2,230,529.59	3,708,500.00	0.00	0.0%
5) TOTAL REVENUES			4,413,500.00	4,413,500.00	2,615,624.03	4,413,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,806,145.00	1,744,237.00	922,273.09	1,744,237.00	0.00	0.0%
3) Employee Benefits		3000-3999	644,815.00	594,550.00	317,522.80	594,550.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,733,500.00	1,714,505.00	861,412.39	1,714,505.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,754.00	123,369.00	32,165.70	123,369.00	0.00	0.0%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	10,893.05	40,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	210,639.00	207,592.00	104,537.00	207,592.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,550,853.00	4,424,253.00	2,248,804.03	4,424,253.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,353.00)	(10,753.00)	366,820.00	(10,753.00)		
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)			(137,353.00)	(10,753.00)	366,820.00	(10,753.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	826,412.41	826,412.00		826,412.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			826,412.41	826,412.00		826,412.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			826,412.41	826,412.00		826,412.00		
2) Ending Balance, June 30 (E + F1e)			689,059.41	815,659.00		815,659.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	689,059.41	815,659.00		815,659.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	675,000.00	675,000.00	367,316.12	675,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			675,000.00	675,000.00	367,316.12	675,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	30,000.00	30,000.00	17,778.32	30,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,000.00	30,000.00	17,778.32	30,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	2,500.00	2,500.00	106.03	2,500.00	0.00	0.0%
Food Service Sales		8634	3,700,000.00	3,700,000.00	2,226,122.85	3,700,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,032.93	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	267.78	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,708,500.00	3,708,500.00	2,230,529.59	3,708,500.00	0.00	0.0%
TOTAL, REVENUES			4,413,500.00	4,413,500.00	2,615,624.03	4,413,500.00		

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	1,036,789.00	1,006,555.00	523,758.67	1,006,555.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	619,803.00	588,129.00	315,883.13	588,129.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	149,553.00	149,553.00	82,631.29	149,553.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,806,145.00	1,744,237.00	922,273.09	1,744,237.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	305,520.00	280,012.00	149,479.84	280,012.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	126,974.00	122,993.00	64,361.23	122,993.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	184,360.00	168,240.00	91,474.20	168,240.00	0.00	0.0%
Unemployment Insurance		3501-3502	836.00	814.00	427.20	814.00	0.00	0.0%
Workers' Compensation		3601-3602	27,125.00	22,491.00	11,780.33	22,491.00	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			644,815.00	594,550.00	317,522.80	594,550.00	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	208,500.00	199,500.00	109,806.68	199,500.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	31,500.00	14,694.12	31,500.00	0.00	0.0%
Food		4700	1,500,000.00	1,483,505.00	736,911.59	1,483,505.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,733,500.00	1,714,505.00	861,412.39	1,714,505.00	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)
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	4,500.00	6,500.00	1,237.23	6,500.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	809.85	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,500.00	21,500.00	5,142.76	21,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,200.00	70,800.00	19,775.99	70,800.00	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	(3,146.00)	(131.00)	(941.15)	(131.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,200.00	22,200.00	6,098.57	22,200.00	0.00	0.0%
Communications		5900	1,500.00	1,500.00	42.45	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,754.00	123,369.00	32,165.70	123,369.00	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	35,000.00	10,893.05	35,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	10,893.05	40,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	210,639.00	207,592.00	104,537.00	207,592.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			210,639.00	207,592.00	104,537.00	207,592.00	0.00	0.0%
TOTAL, EXPENDITURES			4,550,853.00	4,424,253.00	2,248,804.03	4,424,253.00		

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

Resource	Description	2019/20
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	815,659.00
Total, Restricted Balance		815,659.00

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	3,448,551.00	3,582,898.00	2,064,216.13	3,582,898.00	0.00	0.0%
5) TOTAL REVENUES			3,448,551.00	3,582,898.00	2,064,216.13	3,582,898.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	488,778.00	467,548.00	240,259.58	467,548.00	0.00	0.0%
3) Employee Benefits		3000-3999	144,862.00	120,598.00	72,393.68	120,598.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,000.00	40,868.00	39,490.81	40,868.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	559,712.00	1,201,753.00	557,823.26	1,201,753.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,600,794.00	23,429,021.00	11,745,731.92	23,429,021.00	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			8,798,146.00	25,259,788.00	12,655,699.25	25,259,788.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,349,595.00)	(21,676,890.00)	(10,591,483.12)	(21,676,890.00)		
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	2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	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			(2,453,509.00)	(2,453,509.00)	(1,634,037.00)	(2,453,509.00)		

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)			(7,803,104.00)	(24,130,399.00)	(12,225,520.12)	(24,130,399.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,552,023.88	29,552,024.00		29,552,024.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,552,023.88	29,552,024.00		29,552,024.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,552,023.88	29,552,024.00		29,552,024.00		
2) Ending Balance, June 30 (E + F1e)			21,748,919.88	5,421,825.00		5,421,825.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	18,771,522.08	2,976,520.00		2,976,520.00		
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	2,977,397.82	2,445,105.00		2,445,105.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,243,041.00	3,243,041.00	1,905,014.85	3,243,041.00	0.00	0.0%
Interest		8660	205,510.00	339,857.00	159,201.28	339,857.00	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			3,448,551.00	3,582,898.00	2,064,216.13	3,582,898.00	0.00	0.0%
TOTAL REVENUES			3,448,551.00	3,582,898.00	2,064,216.13	3,582,898.00		

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	140,737.00	133,005.00	32,690.66	133,005.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	241,468.00	179,362.00	92,561.54	179,362.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	106,573.00	93,188.00	60,440.12	93,188.00	0.00	0.0%
Other Classified Salaries		2900	0.00	61,993.00	54,567.26	61,993.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			488,778.00	467,548.00	240,259.58	467,548.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,956.00	26,179.00	24,201.09	26,179.00	0.00	0.0%
PERS		3201-3202	45,644.00	25,421.00	14,526.20	25,421.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,607.00	24,763.00	8,753.54	24,763.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	38,077.00	38,039.00	21,728.71	38,039.00	0.00	0.0%
Unemployment Insurance		3501-3502	237.00	224.00	115.32	224.00	0.00	0.0%
Workers' Compensation		3601-3602	7,341.00	5,972.00	3,068.82	5,972.00	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			144,862.00	120,598.00	72,393.68	120,598.00	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	3,000.00	37,839.00	37,260.13	37,839.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	3,029.00	2,230.68	3,029.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,000.00	40,868.00	39,490.81	40,868.00	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	20,700.00	9,940.00	20,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	407,000.00	418,571.00	230,367.24	418,571.00	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	139,312.00	6,424.00	1,008.00	6,424.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,400.00	756,051.00	316,508.02	756,051.00	0.00	0.0%
Communications		5900	0.00	7.00	0.00	7.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			559,712.00	1,201,753.00	557,823.26	1,201,753.00	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	1,364.00	1,363.67	1,364.00	0.00	0.0%
Land Improvements		6170	0.00	313,479.00	201,798.72	313,479.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,600,794.00	23,114,178.00	11,542,569.53	23,114,178.00	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			7,600,794.00	23,429,021.00	11,745,731.92	23,429,021.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,798,146.00	25,259,788.00	12,655,699.25	25,259,788.00		

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	2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	1,634,037.00	2,453,509.00	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)			(2,453,509.00)	(2,453,509.00)	(1,634,037.00)	(2,453,509.00)		

Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	2,976,520.00
Total, Restricted Balance		2,976,520.00

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	842,474.00	1,061,051.00	638,177.74	1,061,051.00	0.00	0.0%
5) TOTAL REVENUES			842,474.00	1,061,051.00	638,177.74	1,061,051.00		
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	9,391.00	9,390.64	9,391.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	1,279.00	1,277.58	1,279.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,300.00	8,447.00	3,956.50	8,447.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	360,404.00	407,925.00	246,872.22	407,925.00	0.00	0.0%
6) Capital Outlay		6000-6999	709,600.00	817,200.00	650,829.84	817,200.00	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	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,071,304.00	1,244,242.00	912,326.78	1,244,242.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(228,830.00)	(183,191.00)	(274,149.04)	(183,191.00)		
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)			(228,830.00)	(183,191.00)	(274,149.04)	(183,191.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,875,854.44	1,875,854.00		1,875,854.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,854.44	1,875,854.00		1,875,854.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,854.44	1,875,854.00		1,875,854.00		
2) Ending Balance, June 30 (E + F1e)			1,647,024.44	1,692,663.00		1,692,663.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	1,692,663.00		1,692,663.00		
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	1,875,854.44	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(228,830.00)	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	31,625.00	38,260.00	9,564.50	38,260.00	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	810,849.00	1,022,791.00	628,613.24	1,022,791.00	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			842,474.00	1,061,051.00	638,177.74	1,061,051.00	0.00	0.0%
TOTAL, REVENUES			842,474.00	1,061,051.00	638,177.74	1,061,051.00		

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	5,404.00	5,403.76	5,404.00	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	3,987.00	3,986.88	3,987.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	9,391.00	9,390.64	9,391.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	681.77	0.00	0.00	0.0%
PERS		3201-3202	0.00	682.00	0.00	682.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	472.00	471.19	472.00	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	5.00	4.68	5.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	120.00	119.94	120.00	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	1,279.00	1,277.58	1,279.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,748.00	608.07	1,748.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,699.00	3,348.43	6,699.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300.00	8,447.00	3,956.50	8,447.00	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	302,572.00	295,308.00	184,372.22	295,308.00	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	39,732.00	50,117.00	0.00	50,117.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,100.00	62,500.00	62,500.00	62,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,404.00	407,925.00	246,872.22	407,925.00	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	709,600.00	817,200.00	650,829.84	817,200.00	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			709,600.00	817,200.00	650,829.84	817,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,071,304.00	1,244,242.00	912,326.78	1,244,242.00		

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								
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		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	1,692,663.00
Total, Restricted Balance		<u>1,692,663.00</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	388,296.00	891,473.00	520,971.39	891,473.00	0.00	0.0%
5) TOTAL REVENUES			388,296.00	891,473.00	520,971.39	891,473.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	72,143.00	82,241.00	47,972.19	82,241.00	0.00	0.0%
2) Classified Salaries		2000-2999	146,107.00	439,390.00	242,869.54	439,390.00	0.00	0.0%
3) Employee Benefits		3000-3999	97,453.00	209,047.00	113,861.16	209,047.00	0.00	0.0%
4) Books and Supplies		4000-4999	66,622.00	35,389.00	23,799.21	35,389.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,971.00	125,406.00	1,690.41	125,406.00	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			388,296.00	891,473.00	430,192.51	891,473.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	90,778.88	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	90,778.88	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	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								
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								
All Other Sales		8639	0.00	7,614.00	2,574.65	7,614.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,158.00	0.00	1,158.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8669	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	388,296.00	882,701.00	518,396.74	882,701.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			388,296.00	882,701.00	520,971.39	882,701.00	0.00	0.0%
TOTAL, REVENUES			388,296.00	882,701.00	520,971.39	882,701.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	72,143.00	82,241.00	47,972.19	82,241.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			72,143.00	82,241.00	47,972.19	82,241.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,967.00	204,031.00	98,591.47	204,031.00	0.00	0.0%
Classified Support Salaries		2200	0.00	1,700.00	1,698.31	1,700.00	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	112,140.00	233,659.00	142,579.76	233,659.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			146,107.00	439,390.00	242,869.54	439,390.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,336.00	20,655.00	8,363.55	20,655.00	0.00	0.0%
PERS		3201-3202	29,974.00	80,013.00	45,711.48	80,013.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,068.00	33,385.00	18,093.45	33,385.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	40,702.00	67,548.00	37,850.04	67,548.00	0.00	0.0%
Unemployment Insurance		3501-3502	100.00	266.00	137.29	266.00	0.00	0.0%
Workers' Compensation		3601-3602	3,273.00	7,180.00	3,705.35	7,180.00	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			97,453.00	209,047.00	113,861.16	209,047.00	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	53,067.00	26,789.00	18,284.19	26,789.00	0.00	0.0%
Noncapitalized Equipment		4400	7,555.00	2,600.00	2,599.32	2,600.00	0.00	0.0%
Food		4700	6,000.00	6,000.00	2,915.70	6,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,622.00	35,389.00	23,799.21	35,389.00	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	8.00	4.85	8.00	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	257.00	256.82	257.00	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	120,657.00	0.00	120,657.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,971.00	4,484.00	1,428.74	4,484.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,971.00	125,406.00	1,690.41	125,406.00	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)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			388,296.00	891,473.00	430,192.51	891,473.00		
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%
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%
(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		

Description	Resource Codes	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	21,848,086.00	22,789,762.00	13,421,240.31	22,789,762.00	0.00	0.0%
5) TOTAL REVENUES			21,848,086.00	22,789,762.00	13,421,240.31	22,789,762.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	67,057.00	68,047.00	39,693.92	68,047.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,994.00	85,461.00	49,682.95	85,461.00	0.00	0.0%
3) Employee Benefits		3000-3999	46,002.00	46,943.00	27,489.88	46,943.00	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	21,896,715.00	22,719,849.00	13,382,535.89	22,719,849.00	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			22,096,768.00	22,920,300.00	13,499,402.64	22,920,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(248,682.00)	(130,538.00)	(78,162.33)	(130,538.00)		
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)			(248,682.00)	(130,538.00)	(78,162.33)	(130,538.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,005,160.02	6,005,160.00		6,005,160.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,005,160.02	6,005,160.00		6,005,160.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,005,160.02	6,005,160.00		6,005,160.00		
2) Ending Net Position, June 30 (E + F1e)			5,756,478.02	5,874,622.00		5,874,622.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	5,756,478.02	5,874,622.00		5,874,622.00		

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								
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	41,676.00	47,431.00	30,560.57	47,431.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	21,804,610.00	22,740,531.00	13,389,705.39	22,740,531.00	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	1,800.00	1,800.00	974.35	1,800.00	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			21,848,086.00	22,789,762.00	13,421,240.31	22,789,762.00	0.00	0.0%
TOTAL, REVENUES			21,848,086.00	22,789,762.00	13,421,240.31	22,789,762.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	67,057.00	68,047.00	39,693.92	68,047.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			67,057.00	68,047.00	39,693.92	68,047.00	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	22,415.00	22,415.00	13,075.37	22,415.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	64,579.00	63,046.00	36,607.58	63,046.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			86,994.00	85,461.00	49,682.95	85,461.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,028.00	15,138.00	8,830.57	15,138.00	0.00	0.0%
PERS		3201-3202	13,432.00	12,433.00	7,219.32	12,433.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,129.00	5,945.00	3,463.70	5,945.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,024.00	11,392.00	6,353.75	11,392.00	0.00	0.0%
Unemployment Insurance		3501-3502	75.00	75.00	43.35	75.00	0.00	0.0%
Workers' Compensation		3601-3602	2,314.00	1,960.00	1,141.69	1,960.00	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	437.50	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,002.00	46,943.00	27,489.88	46,943.00	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 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	21,618,690.00	22,546,539.00	13,239,836.02	22,546,539.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,360.00	3,360.00	1,008.00	3,360.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	274,665.00	169,950.00	141,691.87	169,950.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,896,715.00	22,719,849.00	13,382,535.89	22,719,849.00	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%
TOTAL, EXPENSES			22,096,768.00	22,920,300.00	13,499,402.64	22,920,300.00		
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%
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%
(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		

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)	17,052.32	16,973.53	16,378.57	16,973.53	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)	17,052.32	16,973.53	16,378.57	16,973.53	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,052.32	16,973.53	16,378.57	16,973.53	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)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			32,867,850.08	26,331,335.98	14,163,993.71	2,405,030.82	2,914,350.04	9,316,201.28	10,461,330.67	26,131,423.54
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019		1,492,153.00	1,492,159.00	3,567,191.00	2,685,875.00	2,685,875.00	2,685,875.00	2,144,403.38	2,144,403.38
Principal Apportionment	8020-8079		806,579.76	58,773.80		6,977,521.13	18,738,204.94	11,738,576.40	11,738,576.40	4,754,123.44
Property Taxes	8080-8099							970,703.86	970,703.86	970,703.86
Miscellaneous Funds	8100-8299					102,669.00	53,207.80	1,017,882.84	12,555.95	12,555.95
Federal Revenue	8300-8599					716,208.49		1,707,826.16	1,195,502.84	502,892.04
Other State Revenue	8600-8799		261,436.58	224,029.20	754,482.14	3,954,315.17	1,333,403.26	324,750.01	5,859,983.86	956,238.01
Other Local Revenue	8910-8929					817,018.50			817,040.23	
Interfund Transfers In	8930-8979								39,808.00	
All Other Financing Sources			2,560,169.34	1,774,958.00	4,321,673.14	15,253,607.29	22,810,691.00	17,427,731.43	23,783,901.21	9,340,916.68
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		735,881.77	7,887,254.81	8,014,309.34	8,124,443.06	8,117,032.62	7,948,971.86	7,948,971.86	7,948,971.86
Classified Salaries	2000-2999		1,702,859.38	2,805,466.34	2,850,056.79	2,973,914.46	2,946,005.33	3,008,631.77	3,008,631.77	3,008,631.77
Employee Benefits	3000-3999		859,176.87	3,352,543.17	3,522,115.76	3,443,792.38	3,538,407.01	3,593,061.35	3,593,061.35	3,593,061.35
Books and Supplies	4000-4999		325,813.97	2,122,159.55	929,033.59	537,681.32	802,963.13	549,103.35	497,871.81	497,871.81
Services	5000-5999		1,333,180.30	591,679.84	866,880.77	1,236,042.48	1,275,031.36	366,919.51	1,130,648.87	1,130,648.87
Capital Outlay	6000-6599		74,981.12	6,131.97	238,935.06	8,670.54	125,447.95	(6,498.53)	129,287.73	129,287.73
Other Outgo	7000-7499		3,093.32	3,093.32	3,093.32	(51,963.00)	27,854.46	3,093.32	7,425.84	7,425.84
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,034,986.73	16,768,328.00	16,424,424.63	16,272,681.24	16,832,741.86	15,463,282.63	16,315,899.23	16,315,899.23
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows		(75,000.00)								
Cash Not In Treasury	9111-9199	(5,010,471.93)								
Accounts Receivable	9200-9299	(5,187,983.79)	466,719.08	292,002.66	263,385.55	3,556,600.74	88,973.23	(1,917.40)	(41,175.00)	57,530.31
Due From Other Funds	9310	(55,668.81)	(12,615.17)	8,265.81	5,368.47	(4,527.91)	1,000.12	(7,361.86)	(5,461.61)	(2,593,991.89)
Stores	9320	(173,744.61)	130,404.10	(18,781.25)	(380.71)		(8,198.49)	(6,706.43)	(8,343.60)	(8,343.60)
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490	(10,502,869.14)	584,508.01	281,487.22	268,373.31	3,552,072.83	81,774.86	(15,985.69)	5,133,003.58	(2,550,266.79)
SUBTOTAL										
Liabilities and Deferred Inflows		(6,537,573.27)	4,637,762.22	(2,544,542.51)	(75,415.29)	2,023,679.66	(342,127.24)	803,333.72	(507,740.93)	1,635,154.00
Accounts Payable	9500-9599	(5,203,973.28)							(2,601,986.64)	
Due To Other Funds	9610	(193,186.57)	8,442.50							
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	(11,934,733.12)	4,646,204.72	(2,544,542.51)	(75,415.29)	2,023,679.66	(342,127.24)	803,333.72	(3,069,087.31)	1,667,351.79
SUBTOTAL										
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,431,863.98	(4,061,696.71)	2,826,029.73	343,788.60	1,528,393.17	423,902.10	(819,319.41)	8,202,090.89	(4,217,618.58)
E. NET INCREASE/DECREASE (B - C + D)			(6,536,514.10)	(12,167,342.27)	(11,758,962.89)	509,319.22	6,401,851.24	1,145,129.39	15,670,092.87	(11,192,601.13)
F. ENDING CASH (A + E)			26,331,335.98	14,163,993.71	2,405,030.82	2,914,350.04	9,316,201.28	10,461,330.67	26,131,423.54	14,938,822.41
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	14,938,822.41	16,537,896.77	29,872,192.95	31,485,537.01				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	2,144,403.38	2,144,403.38	2,144,403.38	2,111,516.10			27,442,555.00	27,442,555.00
Property Taxes	12,618,969.63	23,477,152.80	11,738,576.40	14,738,709.30			117,385,764.00	117,385,764.00
Miscellaneous Funds	970,703.86	970,703.86	970,703.86	761,357.84			6,585,581.00	6,585,581.00
Federal Revenue	837,392.14	793,350.15	0.00	887,643.94			4,119,685.00	4,119,685.00
Other State Revenue	502,892.04	502,892.04	502,892.04	502,892.04			14,138,858.00	14,138,858.00
Other Local Revenue	960,740.54	1,032,256.61	1,178,936.72	2,845,279.90			19,685,852.00	19,685,852.00
Interfund Transfers In			817,040.23	2,410.04			2,453,509.00	2,453,509.00
All Other Financing Sources							39,808.00	39,808.00
TOTAL RECEIPTS	18,035,101.59	28,920,758.84	17,352,552.63	21,849,809.16	836,738.18	7,583,105.51	191,851,712.00	191,851,712.00
C. DISBURSEMENTS								
Certificated Salaries	7,948,971.86	7,948,971.86	8,596,761.28	8,400,361.82			89,620,904.00	89,620,904.00
Classified Salaries	3,008,631.77	3,008,631.78	3,356,115.71	2,808,415.13			34,485,992.00	34,485,992.00
Employee Benefits	3,593,061.35	3,593,061.32	3,923,698.00	3,687,895.58			47,876,041.00	47,876,041.00
Books and Supplies	497,871.81	497,871.81	497,871.81	497,871.81			8,945,729.00	8,945,729.00
Services	1,359,841.05	1,386,833.87	1,248,007.36	2,479,709.13			15,580,924.00	15,580,924.00
Capital Outlay	129,323.53	129,287.73	240,497.09	240,497.08			1,445,849.00	1,445,849.00
Other Outgo	(46,548.08)	7,425.84	(52,215.34)	(57,588.84)			(145,710.00)	(145,710.00)
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	16,490,953.29	16,572,084.21	17,810,735.91	18,057,161.71	1,867,444.82	7,583,105.51	197,809,729.00	197,809,729.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable	89,680.00	(7,866.00)	57,530.31	57,530.33			4,878,993.81	
Due From Other Funds	(2,593,991.90)						0.00	
Stores	(5,461.61)	4,408.91	(5,461.61)	(5,461.61)			34,084.00	
Prepaid Expenditures	(8,343.60)	(8,343.60)	(8,343.60)	(8,343.60)			97,424.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	(2,518,117.11)	(11,800.69)	43,725.10	43,725.12	118,012.06	0.00	5,010,511.81	
Liabilities and Deferred Inflows								
Accounts Payable	(2,605,240.93)	(1,029,620.00)	(2,080,000.00)	2,097,500.00	0.00		2,032,742.70	
Due To Other Funds				1,228,000.00			(1,373,986.64)	
Current Loans							0.00	
Unearned Revenues	32,197.76	32,197.76	32,197.76	193,187.00			371,060.83	
Deferred Inflows of Resources							0.00	
SUBTOTAL	(2,573,043.17)	(997,422.24)	(2,027,802.24)	3,518,687.00	0.00	0.00	1,029,816.89	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	54,926.06	985,621.55	2,071,527.34	(3,474,961.88)	118,012.06	0.00	3,980,694.92	
E. NET INCREASE/DECREASE (B - C + D)	1,599,074.36	13,334,296.18	1,613,344.06	317,685.57	(912,694.58)	0.00	(1,977,322.08)	(5,958,017.00)
F. ENDING CASH (A + E)	16,537,896.77	29,872,192.95	31,485,537.01	31,803,222.58				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							30,890,528.00	

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	197,809,729.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,119,685.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	229,300.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,445,849.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	61,882.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,737,031.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		10,753.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				191,963,766.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		16,378.57
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,720.42
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.)	198,479,887.45	11,688.47
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)	198,479,887.45	11,688.47
B. Required effort (Line A.2 times 90%)	178,631,898.71	10,519.62
C. Current year expenditures (Line I.E and Line II.B)	191,963,766.00	11,720.42
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

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	144,828,419.00	-1.56%	142,572,540.00	-1.26%	140,779,254.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,127,770.00	-20.71%	3,273,014.00	2.71%	3,361,713.00
4. Other Local Revenues	8600-8799	10,229,695.00	9.46%	11,197,533.00	0.00%	11,197,533.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	39,808.00	0.00%	39,808.00	0.00%	39,808.00
c. Contributions	8980-8999	(27,854,203.00)	-9.80%	(25,123,231.00)	11.30%	(27,962,182.00)
6. Total (Sum lines A1 thru A5c)		131,371,489.00	0.45%	131,959,664.00	-3.44%	127,416,126.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				76,383,121.00		71,475,445.00
b. Step & Column Adjustment				1,056,288.00		1,028,945.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,963,964.00)		(2,879,104.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,383,121.00	-6.43%	71,475,445.00	-2.59%	69,625,286.00
2. Classified Salaries						
a. Base Salaries				17,551,600.00		16,360,140.00
b. Step & Column Adjustment				241,775.00		243,760.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,433,235.00)		(109,476.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,551,600.00	-6.79%	16,360,140.00	0.82%	16,494,424.00
3. Employee Benefits	3000-3999	29,515,568.00	-3.42%	28,506,298.00	-0.79%	28,282,050.00
4. Books and Supplies	4000-4999	5,641,399.00	-2.82%	5,482,141.00	6.38%	5,832,141.00
5. Services and Other Operating Expenditures	5000-5999	7,688,811.00	-2.41%	7,503,811.00	0.00%	7,503,811.00
6. Capital Outlay	6000-6999	278,770.00	0.00%	278,770.00	0.00%	278,770.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,882.00	0.00%	61,882.00	0.00%	61,882.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(502,518.00)	0.00%	(502,518.00)	0.00%	(502,518.00)
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)		136,618,633.00	-5.46%	129,165,969.00	-1.23%	127,575,846.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,247,144.00)		2,793,695.00		(159,720.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,070,266.00		18,823,122.00		21,616,817.00
2. Ending Fund Balance (Sum lines C and D1)		18,823,122.00		21,616,817.00		21,457,097.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	206,518.00		204,094.00		204,094.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,747,750.00		10,008,666.00		9,883,868.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,868,854.00		11,404,057.00		11,369,135.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,823,122.00		21,616,817.00		21,457,097.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,868,854.00		11,404,057.00		11,369,135.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,868,854.00		11,404,057.00		11,369,135.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanation of lines B1d and B2d: Reduction of 28 certificated FTE due to declining enrollment and reduction of positions (both certificated & classified) due to lack of work/funds.						

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	144,828,419.00	-1.56%	142,572,540.00	-1.26%	140,779,254.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,127,770.00	-20.71%	3,273,014.00	2.71%	3,361,713.00
4. Other Local Revenues	8600-8799	10,229,695.00	9.46%	11,197,533.00	0.00%	11,197,533.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	39,808.00	0.00%	39,808.00	0.00%	39,808.00
c. Contributions	8980-8999	(27,854,203.00)	-9.80%	(25,123,231.00)	11.30%	(27,962,182.00)
6. Total (Sum lines A1 thru A5c)		131,371,489.00	0.45%	131,959,664.00	-3.44%	127,416,126.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				76,383,121.00		71,475,445.00
b. Step & Column Adjustment				1,056,288.00		1,028,945.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,963,964.00)		(2,879,104.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,383,121.00	-6.43%	71,475,445.00	-2.59%	69,625,286.00
2. Classified Salaries						
a. Base Salaries				17,551,600.00		16,360,140.00
b. Step & Column Adjustment				241,775.00		243,760.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,433,235.00)		(109,476.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,551,600.00	-6.79%	16,360,140.00	0.82%	16,494,424.00
3. Employee Benefits	3000-3999	29,515,568.00	-3.42%	28,506,298.00	-0.79%	28,282,050.00
4. Books and Supplies	4000-4999	5,641,399.00	-2.82%	5,482,141.00	6.38%	5,832,141.00
5. Services and Other Operating Expenditures	5000-5999	7,688,811.00	-2.41%	7,503,811.00	0.00%	7,503,811.00
6. Capital Outlay	6000-6999	278,770.00	0.00%	278,770.00	0.00%	278,770.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,882.00	0.00%	61,882.00	0.00%	61,882.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(502,518.00)	0.00%	(502,518.00)	0.00%	(502,518.00)
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)		136,618,633.00	-5.46%	129,165,969.00	-1.23%	127,575,846.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,247,144.00)		2,793,695.00		(159,720.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,070,266.00		18,823,122.00		21,616,817.00
2. Ending Fund Balance (Sum lines C and D1)		18,823,122.00		21,616,817.00		21,457,097.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	206,518.00		204,094.00		204,094.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,747,750.00		10,008,666.00		9,883,868.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,868,854.00		11,404,057.00		11,369,135.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,823,122.00		21,616,817.00		21,457,097.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,868,854.00		11,404,057.00		11,369,135.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,868,854.00		11,404,057.00		11,369,135.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanation of lines B1d and B2d: Reduction of 28 certificated FTE in 20-21 and 23 on 21-22 due to declining enrollment and reduction of positions (both certificated & classified) due to lack of work/funds.						

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	6,585,581.00	2.71%	6,764,050.00	2.82%	6,954,796.00
2. Federal Revenues	8100-8299	4,119,685.00	5.86%	4,361,035.00	0.00%	4,361,035.00
3. Other State Revenues	8300-8599	10,011,088.00	0.27%	10,038,532.00	0.37%	10,075,914.00
4. Other Local Revenues	8600-8799	9,456,157.00	0.37%	9,491,256.00	0.38%	9,527,102.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,854,203.00	-9.95%	25,083,423.00	11.32%	27,922,373.00
6. Total (Sum lines A1 thru A5c)		60,480,223.00	-3.78%	58,191,805.00	5.33%	61,294,729.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				13,237,783.00		13,438,003.00
a. Base Salaries				205,186.00		208,289.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(4,966.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,237,783.00	1.51%	13,438,003.00	1.55%	13,646,292.00
2. Classified Salaries				16,934,392.00		17,196,875.00
a. Base Salaries				262,483.00		266,552.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,934,392.00	1.55%	17,196,875.00	1.55%	17,463,427.00
3. Employee Benefits	3000-3999	18,360,473.00	4.47%	19,181,799.00	2.86%	19,729,917.00
4. Books and Supplies	4000-4999	3,304,330.00	-18.77%	2,683,954.00	0.00%	2,683,953.00
5. Services and Other Operating Expenditures	5000-5999	7,892,113.00	-12.08%	6,939,015.00	-0.21%	6,924,135.00
6. Capital Outlay	6000-6999	1,167,079.00	0.00%	1,167,079.00	0.00%	1,167,079.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	294,926.00	0.00%	294,926.00	0.00%	294,926.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		61,191,096.00	-0.47%	60,901,651.00	1.66%	61,909,729.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(710,873.00)		(2,709,846.00)		(615,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,365,719.00		6,654,846.00		3,945,000.00
2. Ending Fund Balance (Sum lines C and D1)		6,654,846.00		3,945,000.00		3,330,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,654,846.00		3,945,000.00		3,330,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		6,654,846.00		3,945,000.00		3,330,000.00
(Line D3f must agree with line D2)						

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

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	151,414,000.00	-1.37%	149,336,590.00	-1.07%	147,734,050.00
2. Federal Revenues	8100-8299	4,119,685.00	5.86%	4,361,035.00	0.00%	4,361,035.00
3. Other State Revenues	8300-8599	14,138,858.00	-5.85%	13,311,546.00	0.95%	13,437,627.00
4. Other Local Revenues	8600-8799	19,685,852.00	5.09%	20,688,789.00	0.17%	20,724,635.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	39,808.00	0.00%	39,808.00	0.00%	39,808.00
c. Contributions	8980-8999	0.00	0.00%	(39,808.00)	0.00%	(39,809.00)
6. Total (Sum lines A1 thru A5c)		191,851,712.00	-0.89%	190,151,469.00	-0.76%	188,710,855.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				89,620,904.00		84,913,448.00
b. Step & Column Adjustment				1,261,474.00		1,237,234.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,968,930.00)		(2,879,104.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,620,904.00	-5.25%	84,913,448.00	-1.93%	83,271,578.00
2. Classified Salaries						
a. Base Salaries				34,485,992.00		33,557,015.00
b. Step & Column Adjustment				504,258.00		510,312.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,433,235.00)		(109,476.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,485,992.00	-2.69%	33,557,015.00	1.19%	33,957,851.00
3. Employee Benefits	3000-3999	47,876,041.00	-0.39%	47,688,097.00	0.68%	48,011,967.00
4. Books and Supplies	4000-4999	8,945,729.00	-8.72%	8,166,095.00	4.29%	8,516,094.00
5. Services and Other Operating Expenditures	5000-5999	15,580,924.00	-7.30%	14,442,826.00	-0.10%	14,427,946.00
6. Capital Outlay	6000-6999	1,445,849.00	0.00%	1,445,849.00	0.00%	1,445,849.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,882.00	0.00%	61,882.00	0.00%	61,882.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(207,592.00)	0.00%	(207,592.00)	0.00%	(207,592.00)
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)		197,809,729.00	-3.91%	190,067,620.00	-0.31%	189,485,575.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,958,017.00)		83,849.00		(774,720.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,435,985.00		25,477,968.00		25,561,817.00
2. Ending Fund Balance (Sum lines C and D1)		25,477,968.00		25,561,817.00		24,787,097.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	206,518.00		204,094.00		204,094.00
b. Restricted	9740	6,654,846.00		3,945,000.00		3,330,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,747,750.00		10,008,666.00		9,883,868.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,868,854.00		11,404,057.00		11,369,135.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,477,968.00		25,561,817.00		24,787,097.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,868,854.00		11,404,057.00		11,369,135.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		11,868,854.00		11,404,057.00		11,369,135.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
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)		16,378.57		15,724.00		15,096.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		197,809,729.00		190,067,620.00		189,485,575.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		197,809,729.00		190,067,620.00		189,485,575.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,934,291.87		5,702,028.60		5,684,567.25
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)		5,934,291.87		5,702,028.60		5,684,567.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(180,427.00)	0.00	(207,592.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(131.00)	207,592.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	6,424.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	50,117.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	120,657.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	3,360.00	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	180,558.00	(180,558.00)	207,592.00	(207,592.00)	2,453,509.00	2,453,509.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	16,945.00	16,973.53		
Charter School	0.00	0.00		
Total ADA	16,945.00	16,973.53	0.2%	Met
1st Subsequent Year (2020-21)				
District Regular	16,372.86	16,377.84		
Charter School				
Total ADA	16,372.86	16,377.84	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,483.02	15,723.84		
Charter School				
Total ADA	15,483.02	15,723.84	1.6%	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	16,707	16,759		
Charter School				
Total Enrollment	16,707	16,759	0.3%	Met
1st Subsequent Year (2020-21)				
District Regular	15,799	16,098		
Charter School				
Total Enrollment	15,799	16,098	1.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,154	15,428		
Charter School				
Total Enrollment	15,154	15,428	1.8%	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	18,258	18,598	
Charter School			
Total ADA/Enrollment	18,258	18,598	98.2%
Second Prior Year (2017-18)			
District Regular	17,616	18,017	
Charter School			
Total ADA/Enrollment	17,616	18,017	97.8%
First Prior Year (2018-19)			
District Regular	16,976	17,363	
Charter School	0		
Total ADA/Enrollment	16,976	17,363	97.8%
Historical Average Ratio:			97.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.4%

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	16,379	16,759		
Charter School	0			
Total ADA/Enrollment	16,379	16,759	97.7%	Met
1st Subsequent Year (2020-21)				
District Regular	15,724	16,098		
Charter School				
Total ADA/Enrollment	15,724	16,098	97.7%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,096	15,428		
Charter School				
Total ADA/Enrollment	15,096	15,428	97.8%	Met

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

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

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

Explanation:
(required if NOT met)

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	144,878,115.00	144,828,419.00	0.0%	Met
1st Subsequent Year (2020-21)	142,384,285.00	142,572,540.00	0.1%	Met
2nd Subsequent Year (2021-22)	137,045,927.00	140,779,254.00	2.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Revenue projection in 2021-22 has changed due to the most recent demographer's enrollment projection.

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)	122,792,155.55	132,180,901.87	92.9%
Second Prior Year (2017-18)	125,578,841.43	134,091,178.25	93.7%
First Prior Year (2018-19)	123,560,070.02	135,399,784.44	91.3%
	Historical Average Ratio:		92.6%

	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):	89.6% to 95.6%	89.6% to 95.6%	89.6% to 95.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	123,450,289.00	136,618,633.00	90.4%	Met
1st Subsequent Year (2020-21)	116,341,883.00	129,165,969.00	90.1%	Met
2nd Subsequent Year (2021-22)	114,401,760.00	127,575,846.00	89.7%	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)	4,117,083.00	4,119,685.00	0.1%	No
1st Subsequent Year (2020-21)	4,361,035.00	4,361,035.00	0.0%	No
2nd Subsequent Year (2021-22)	4,361,035.00	4,361,035.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	14,132,858.00	14,138,858.00	0.0%	No
1st Subsequent Year (2020-21)	13,231,820.00	13,311,546.00	0.6%	No
2nd Subsequent Year (2021-22)	13,315,865.00	13,437,627.00	0.9%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	18,579,242.00	19,685,852.00	6.0%	Yes
1st Subsequent Year (2020-21)	19,381,799.00	20,688,789.00	6.7%	Yes
2nd Subsequent Year (2021-22)	19,437,016.00	20,724,635.00	6.6%	Yes

Explanation:
(required if Yes)

Additional local donation was not projected in First Interim budget, the District is trying to be more conservative on the revenue projections in terms of local donations.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	8,856,554.00	8,945,729.00	1.0%	No
1st Subsequent Year (2020-21)	7,001,156.00	8,166,095.00	16.6%	Yes
2nd Subsequent Year (2021-22)	6,967,965.00	8,516,094.00	22.2%	Yes

Explanation:
(required if Yes)

Additional local donation revenue increased was offset by increased in expenditure budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	14,312,011.00	15,580,924.00	8.9%	Yes
1st Subsequent Year (2020-21)	12,310,123.00	14,442,826.00	17.3%	Yes
2nd Subsequent Year (2021-22)	12,145,244.00	14,427,946.00	18.8%	Yes

Explanation:
(required if Yes)

Additional local donation revenue increased was offset by increased in expenditure budget.

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)	36,829,183.00	37,944,395.00	3.0%	Met
1st Subsequent Year (2020-21)	36,974,654.00	38,361,370.00	3.8%	Met
2nd Subsequent Year (2021-22)	37,113,916.00	38,523,297.00	3.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	23,168,565.00	24,526,653.00	5.9%	Not Met
1st Subsequent Year (2020-21)	19,311,279.00	22,608,921.00	17.1%	Not Met
2nd Subsequent Year (2021-22)	19,113,209.00	22,944,040.00	20.0%	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)

Additional local donation revenue increased was offset by increased in expenditure budget.

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

Additional local donation revenue increased was offset by increased in expenditure budget.

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	5,868,639.00	5,938,036.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		6,033,580.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.0%	6.0%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.0%	2.0%

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)	(5,247,144.00)	136,618,633.00	3.8%	Not Met
1st Subsequent Year (2020-21)	2,793,695.00	129,165,969.00	N/A	Met
2nd Subsequent Year (2021-22)	(159,720.00)	127,575,846.00	0.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The increased in deficit spending is due to the 1% off salary schedule negotiated and ratified by CEA including projecting for the other bargaining units awaiting for their members ratification.

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)	25,477,968.00		Met
1st Subsequent Year (2020-21)	25,561,817.00		Met
2nd Subsequent Year (2021-22)	24,787,097.00		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2019-20)	31,803,222.58		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.)	16,379	15,724	15,096
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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)	197,809,729.00	190,067,620.00	189,485,575.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	197,809,729.00	190,067,620.00	189,485,575.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,934,291.87	5,702,028.60	5,684,567.25
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)	5,934,291.87	5,702,028.60	5,684,567.25

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,868,854.00	11,404,057.00	11,369,135.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	11,868,854.00	11,404,057.00	11,369,135.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	6.00%	6.00%
District's Reserve Standard (Section 10B, Line 7):	5,934,291.87	5,702,028.60	5,684,567.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(27,517,791.00)	(27,854,203.00)	1.2%	336,412.00	Met
1st Subsequent Year (2020-21)	(27,872,919.00)	(25,083,423.00)	-10.0%	(2,789,496.00)	Not Met
2nd Subsequent Year (2021-22)	(28,172,512.00)	(27,922,373.00)	-0.9%	(250,139.00)	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	2,453,509.00	2,453,509.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	2,453,509.00	2,453,509.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	2,453,509.00	2,453,509.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The change is due reduction of positions due to declining enrollment and/or lack of work/funds. The district's plan is to cut some positions in FY20-21 to help reduce the deficit spending and be able to meet the State's 3% reserve in addition to oBoard reserve, to make our district fiscally solvent.

- 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)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

No

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

n/a

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

n/a

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)	Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

- d. Number of retirees receiving OPEB benefits

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

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)

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	718,520.00	681,790.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	12,802,191.00	12,950,867.80
	12,802,191.00	12,950,867.80
	12,802,191.00	12,950,867.80

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

b.	12,802,191.00	12,950,867.80
	12,802,191.00	12,950,867.80
	12,802,191.00	12,950,867.80

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	872.2	848.0	821.0	798.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Feb 27, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 12, 2020

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

Yes

If Yes, date of budget revision board adoption:

Feb 27, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2020

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

940,228

0

0

% change in salary schedule from prior year

1% off salary schedule

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:

N/A

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
7,874,304	7,874,304	7,874,304
70.0%	70.0%	70.0%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
	1,386,735	1,355,136
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

2019-2020 Minimum Days: 3 new minimum days during the remainder of the 2019-2020 school year (dates TBD).

2020-2021 Minimum Days: 5 new minimum days during the 2020-2021 school year (dates TBD)

2020-2021 and 2021-2022 adjunct duty duty: reduced from 25 to 20 hours per school year.

H&W Retirement benefit incentive: If notice is given by April 15, retiree will be entitled to receive the same level of coverage of medical benefits they were receiving during 2019-20 until age 65. H&W Fund 62 will cover the cover any additional cost for this incentive, outside General Fund balance.

These significant changes doesn't have any cost impact due to the total instructional minutes of all 25 schools are above the minimum State requirement

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.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	631.5	634.8	634.8	634.8

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)?

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

390,145

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
3,932,738	3,932,738	3,932,738
70.0%	70.0%	70.0%
0.0%	0.0%	0.0%

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?

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

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
	571,961	578,621
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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	92.4	93.4	91.4	91.4

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:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,173,891	1,173,891	1,173,891
70.0%	70.0%	70.0%
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
	206,912	210,041
1.5%	1.5%	1.5%

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

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

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

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)

No

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

Yes

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

Comments:
(optional)

The District has a new Chief Operations Officer position (replacing the Chief Business Official position) as of Sept 2019.

End of School District Second Interim Criteria and Standards Review

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Second Interim
2019-20 Original Budget
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
25	9010	-228,830.00

Explanation:Explanation: The negative ending fund balance is due to over-estimated carryover projected during budget adoption, which created the difference between the ending fund balance and 18-19 second interim. A budget correction has already been done to correct this issue and will reflect in the revised budget and year-end closing.

Total of negative resource balances for Fund 25 -228,830.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
25	9010	9790	-228,830.00

Explanation:Explanation: The negative ending fund balance is due to over-estimated carryover projected during budget adoption, which created the difference between the ending fund balance and 18-19 second interim. A budget correction has already been done to correct this issue and will reflect in the revised budget and year-end closing.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive
by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects
9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2019-20 Board Approved Operating Budget
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2019-20 Projected Totals
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
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CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2019-20 Actuals to Date
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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affected forms must be opened and saved. PASSED

Checks Completed.