



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: December 19, 2019

Subject: 2019-20 First Interim Financial Report and FCMAT Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2019-20 First Interim Financial Report with a Negative Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the first of three interim financial reports presented to the Board of Education for the 2019-20 year. The report provides financial information as of October 31, 2019.

Financial Considerations: The District is working closely with the Sacramento County Fiscal Advisor to address the disapproval of the 2019-20 adopted budget and the negative certification of the First Interim Financial Report. This status indicates that the District certifies that it will not meet its financial obligations for the current fiscal year or two subsequent years. The District’s Multiyear Projections indicate a negative ending balance in fiscal year 2021-22.

The District must maintain its required 2% reserve for economic uncertainties. Under current projections, the district is deficit spending in subsequent years. Budget adjustments are needed for 2020-21 and 2021-22 to prevent the district from running out of fund balance.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. 2019-20 First Interim Financial Report

Estimated Time of Presentation: 10 Minutes
Submitted by: Rose Ramos, Chief Business Officer
Approved by: Jorge A. Aguilar, Superintendent

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I. Overview/History of Department or Program:

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

This is the first of the interim financial reports presented to the Governing Board for the 2019-20 fiscal year.

The District's 2019-20 revised adopted budget was disapproved by Sacramento County Office of Education (SCOE) due to the District's projected negative ending fund balance in 2021-22. The Governing Board voted to waive the formation of the Budget Review Committee which was approved by California Department of Education. The District has been working with the Fiscal Advisor assigned by SCOE. The 2018-19 Revised Adopted Budget was also disapproved by the Sacramento County Office of Education (SCOE) due to the multi-year projected negative ending fund balances.

The 2018-19 disapproved budget qualified the District to receive independent auditing support from the Fiscal Crisis and Management Assistance Team (FCMAT). At no cost to the District, FCMAT conducted a Fiscal Health Risk Analysis Study of the District in October 2018. FCMAT presented the findings to the Governing Board at the December 13, 2018 Board Meeting. A matrix titled [FCMAT Fiscal Health Risk Analysis](#) was created to track the District's progress to correct the findings. The District and the SCOE assigned Fiscal Advisor have worked together to implement FCMAT's recommendations.

The District provides regular updates on the progress made to address the FCMAT findings at the monthly Fiscal Transparency and Accountability Committee meetings. The updated matrix is included in the 1st Interim documents and can also be found on the District's financial webpage at <https://www.scusd.edu/fcmat>.

II. Driving Governance:

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports.

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The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a Third Interim is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.

- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "negative" certification means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

III. Goals, Objectives and Measures:

Follow the timeline and take action on all necessary budget adjustments. It will be important to reduce the reliance on one-time funds used to balance the budget.

IV. Major Initiatives:

Use the First Interim Financial Report information to help guide budget development for FY 2020-21 and 2021-22.

Continue to work with the Fiscal Advisor and staff to implement FCMAT's recommendations.

V. Results:

Budget development for FY 2020-21 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure a balanced Adopted Budget is in place on or before July 1, 2020.

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VI. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to monitor the District and state fiscal health.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

Sacramento County Letter Concerning Deficit Reduction Plan:

On November 20, 2019 the Sacramento County Office of Education (SCOE) issued a letter to the District addressing the need for a deficit reduction plan. SCOE's letter recognized that the District had implemented more than \$30 million in on-going budget reductions and also stated that in the past year, the District had carefully analyzed and considered additional areas that did not require negotiations for possible savings. Impact statements were provided for each of the areas considered but they revealed that any possible budget savings would be inconsistent with the District's budget balancing priorities and would also result in unintended financial consequences. Some of these areas were funded with restricted funds or fees. SCOE agreed that eliminating any of these programs would negatively impact students and therefore, such reductions should no longer be considered to be part of the budget balancing plan as follows:

- Music Equipment
- Instructional Technology
- PSAT/SAT Test Fees
- College & Career Visits
- Student Interventions for students not demonstrating grade readiness
- Leadership Positions for:
 - Master Schedule and Instruction
 - Social/Emotional Learning
 - Innovative Schools
 - GATE/AP Programs
 - Research and Data
 - New Teacher Induction

SCOE concluded that the District has identified and implemented most of the non-negotiable items and that identifying additional savings from non-negotiable items will be extremely limited. The independent State Auditor also found that "Sacramento Unified's options for reducing ongoing expenses that do not involve labor negotiations are limited and unlikely to provide successful in addressing its precarious financial situation." The District does require an

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additional \$27 million of on-going costs in order to address the structural deficit.

First Interim 2019-20 BUDGET:

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. Therefore, school district revenues and expenditures are subject to continuous change throughout the year.

The First Interim Financial Report includes assumptions and projections made with the best information available for the reporting period and the documents attached are primarily State-required reports but also included District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

Following is a comparison of the Revised Adopted Budget to the First Interim for 2019-20 and an explanation of the changes.

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	Revised Adopted Budget 2019-20			First Interim Budget 2019-20		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue						
General Purpose						
LCFF	411,797,231	0	411,797,231	411,497,542	0	411,497,542
Federal Revenue	155,908	66,427,641	66,583,550	155,908	63,907,936	64,063,844
State Revenue	12,005,190	60,314,596	72,319,786	12,005,190	63,506,900	75,512,090
Local Revenue	7,148,720	1,942,035	9,090,755	7,247,696	3,013,221	10,260,918
Total Revenue	431,107,049	128,684,272	559,791,322	430,906,336	130,428,057	561,334,394
Expenditures						
Certificated Salaries	163,758,193	59,042,429	222,800,621	162,459,274	59,038,568	221,497,842
Classified Salaries	40,147,694	22,631,247	62,778,941	40,512,564	22,756,721	63,269,285
Benefits	110,416,588	67,190,218	177,606,806	108,552,645	64,746,289	173,298,934
Books and Supplies	9,124,890	32,071,801	41,196,691	6,941,269	19,496,694	26,437,963
Other Services & Oper. Expenses	25,965,980	49,228,822	75,194,802	25,916,927	54,971,378	80,888,304
Capital Outlay	345,769	282,023	627,792	425,466	8,491,074	8,916,540
Other Outgo 7xxx	481,300	0	481,300	631,292	0	631,292
Transfer of Indirect 73xx	(9,293,844)	7,445,931	(1,847,912)	(8,915,757)	7,067,075	(1,848,682)
Total Expenditures	340,946,570	237,892,471	578,839,041	336,523,679	236,567,799	573,091,478
Deficit/Surplus	90,160,479	(109,208,199)	(19,047,720)	94,382,657	(106,139,742)	(11,757,085)
Transfers in/(out)	340,842	0	340,842	573,850	0	573,850
Contributions to Restricted	(100,012,688)	100,012,688	0	(96,944,231)	96,944,231	0
Net increase (decrease) in Fund Balance	(9,511,367)	(9,195,511)	(18,706,878)	(1,987,724)	(9,195,511)	(11,183,234)
Beginning Balance	61,133,835	9,195,511	70,329,345	61,133,835	9,195,511	70,329,345
Ending Balance	51,622,468	(0)	51,622,468	59,146,111	0	59,146,111
NonSpendables	349,151		349,151	329,845		329,845
Reserve for Econ Uncertainty (2%)	11,576,781		11,576,781	11,494,136		11,494,136
Restricted Programs		(0)	(0)	0	0	0
Assigned for Textbooks	6,000,000		6,000,000	6,000,000		6,000,000
Unappropriated Fund Balance	33,696,536	0	33,696,536	41,322,130	0	41,322,130
<i>Unappropriated Percent</i>			5.8%			7.2%

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	Change in 2019-20 Since Revised Adopted Budget			Note
	Unrestricted	Restricted	Combined	
Revenue				
General Purpose LCFF Federal Revenue				
State Revenue	(299,689)	0	(299,689)	1
Local Revenue	0	(2,519,706)	(2,519,706)	5
	0	3,192,304	3,192,304	5
	98,976	1,071,187	1,170,163	5
Total Revenue	(200,713)	1,743,785	1,543,072	
Expenditures				
Certificated Salaries Classified Salaries Benefits Books and Supplies Other Services & Oper. Expenses Capital Outlay Other Outgo 7xxx Transfer of Indirect 73xx				
	(1,298,918)	(3,861)	(1,302,779)	2
	364,870	125,475	490,345	3
	(1,863,944)	(2,443,929)	(4,307,873)	4
	(2,183,621)	(12,575,107)	(14,758,729)	5
	(49,053)	5,742,556	5,693,502	5
	79,697	8,209,051	8,288,748	5
	149,992	0	149,992	8
	378,087	(378,856)	(769)	9
Total Expenditures	(4,422,891)	(1,324,672)	(5,747,563)	
Deficit/Surplus	4,222,178	3,068,457	7,290,635	
Transfers in/(out) Contributions to Restricted				
	233,008	0	233,008	6
	3,068,457	(3,068,457)	0	7

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Net increase (decrease) in Fund Balance	7,523,644	0	7,523,644
Beginning Balance	0	0	0
Ending Balance	7,523,644	0	7,523,644
NonSpendables Reserve for Econ Uncertainty (2%)	(19,306)	0	(19,306)
Restricted Programs Assigned for Textbooks	(82,645)	0	(82,645)
	0	0	0
	0	0	0
Unappropriated Fund Balance	7,625,595	0	7,625,595

Notes:

¹ Decrease in LCFF funding due to slightly lower unduplicated count % compared to Adopted

² Certificated salaries decreased due not needing additional funds from one time set aside \$2.4 million in salaries and benefits and higher vacancy rate

³ Classified salaries Increased due to small increase in school staff and higher filled rate than historical rates

⁴ Benefits decreased due to not needing \$2.4 million in additional funds for salaries and benefits from one time set aside and higher vacancy rate

⁵ Projecting savings in non-personnel lines based on historical averages in unrestricted. Projecting not utilizing \$3 million Title I funds, and change in grant allocations. Transfer of funds for actual use for grants (i.e. clean energy service project costs) in restricted funds.

⁶ Reduction in transfer to charters

⁷ Contribution to special education decrease due not needing \$2.4 million onetime funds in salaries/benefits and projected vacancies

⁸Projecting higher Other Tuition expenses based on prior year actuals

⁹Lower indirect projected due to decrease expenses in restricted programs

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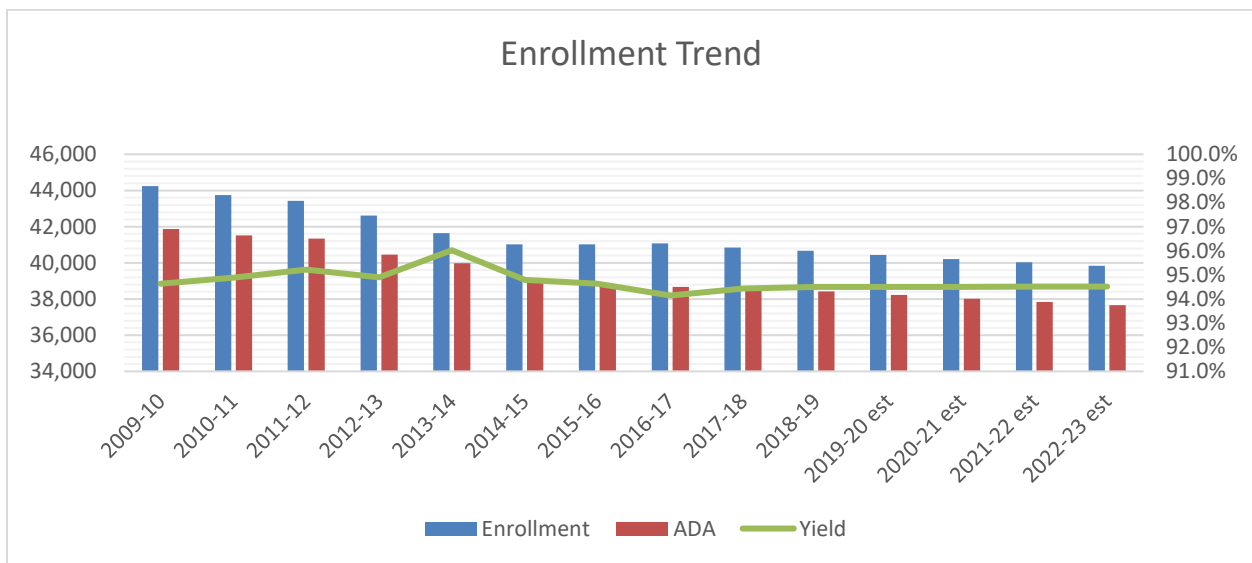


2019-20 Sacramento City Unified School District Primary Budget Components:

Average Daily Attendance (ADA) is estimated at 38,277.20 or 38,204.77 (excludes COE ADA of 72.43).

Due to declining enrollment the funded ADA will be based on the prior year ADA of 38,494.64.

The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 72.09%. The percentage will be revised based on actual data.



General Fund Revenue Components:

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

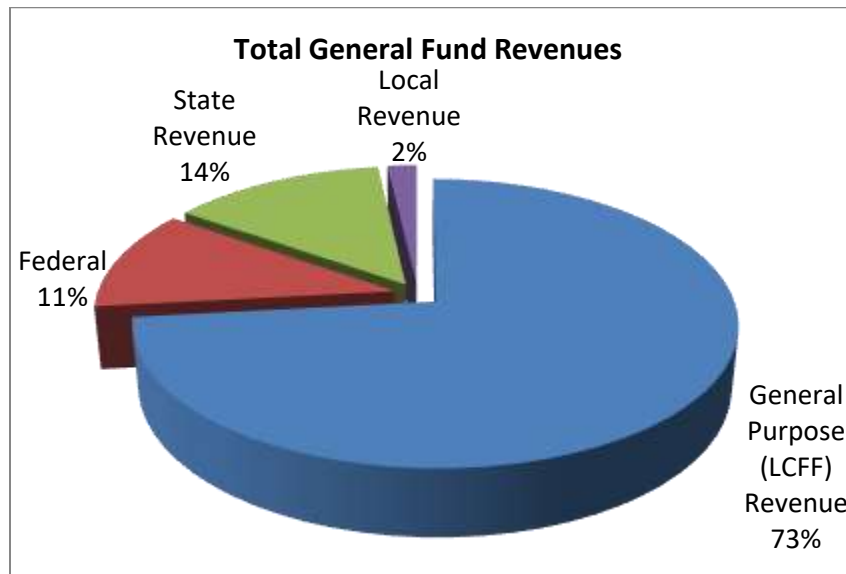
DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$411,497,542	\$411,497,542
Federal	\$155,908	\$64,063,844
State Revenue	\$12,005,190	\$75,512,090
Local Revenue	\$7,247,696	\$10,260,918
TOTAL	\$430,906,336	\$561,334,394

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Education Protection Account:

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

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

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2020	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 58,445,520
Actual EPA Expenditures:	
Certificated Instructional Salaries	\$ 58,445,520
Balance	\$ -

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Operating Expenditure Components:

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Total General Fund

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	\$162,459,274	\$59,038,568	\$221,497,842
Classified Salaries	40,512,564	22,756,721	\$63,269,285
Benefits	108,552,645	64,746,289	\$173,298,934
Books and Supplies	6,941,269	19,496,694	\$26,437,963
Other Services & Oper.	25,916,927	54,971,378	\$80,888,304
Capital Outlay	425,466	8,491,074	\$8,916,540
Other Outgo/Transfer	631,292	0	\$631,292
Transfers Out	(573,850)	0	(573,850)
TOTAL	\$344,865,586	\$229,500,724	\$574,366,309

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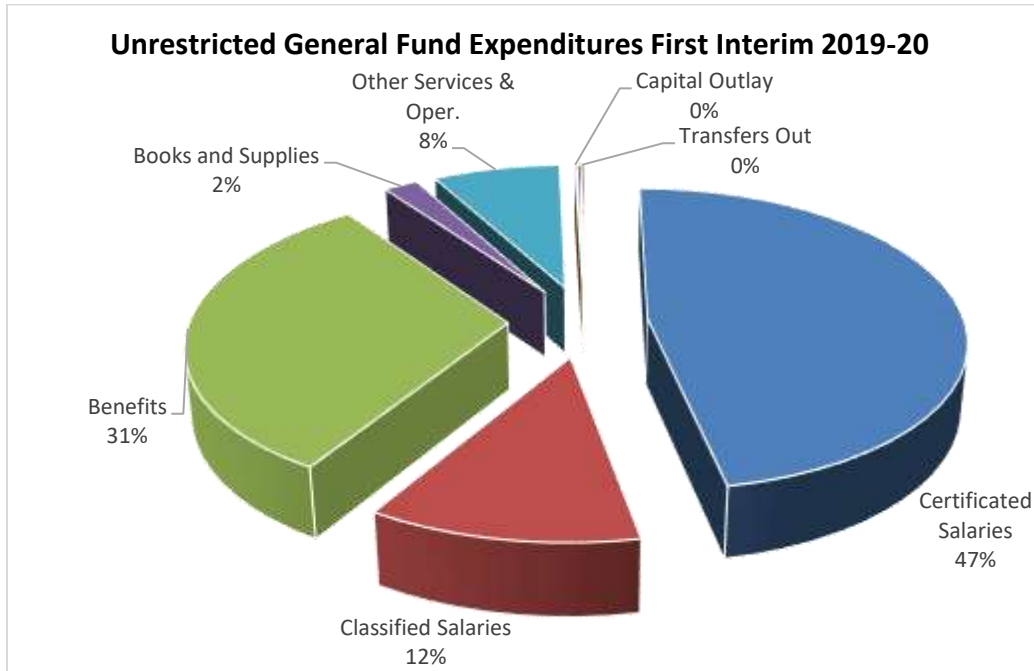
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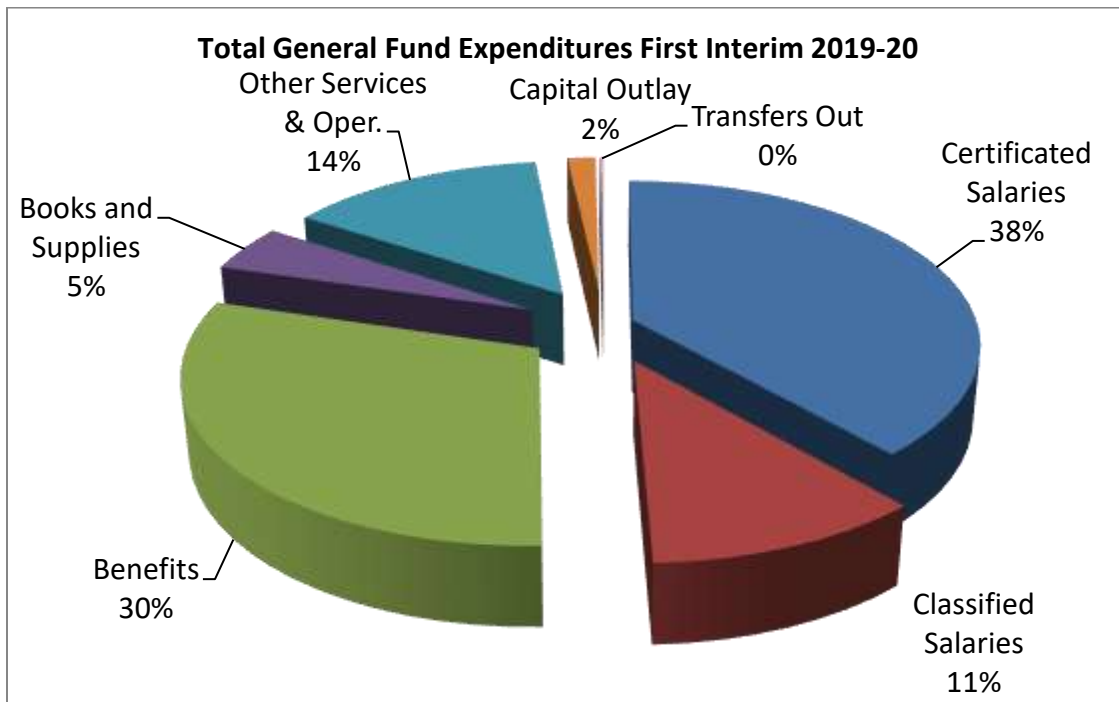
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Following is a graphical representation of expenditures by percentage:



Capital outlay = .1% Transfers Out = -.2%



Transfers Out = -.1%

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General Fund Contributions to Restricted Programs:

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

Description	2018-19 Unaudited Actuals	2019-20 Projected Budget
Special Education	\$70,705,641	\$82,559,549
Routine Restricted Maintenance Account (RRM)	12,490,468	17,453,139
ROTC	76,347	-
Donations	13,162	
Totals	\$83,285,618	\$100,012,688

Special Ed: Indirect costs have been applied in 2019-20

RRM: the contribution increased from 2% in 2018-19 to 3% in 2019-20

Routine Restricted Maintenance Account:

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

Illustrated below are the primary compliance components:

The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)

The 3% contribution incorporates RRMA and CalSTRS on-behalf expenditures

The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures

The actual contribution will be audited as part of the School Facility Program Bond Audit

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General Fund Transfers to Other Funds:

Description	2018-19 Unaudited Actuals	2019-20 Projected Budget
Adult Education	\$1,295,746	\$360,000
Charter School Fund	35,203	408,280
Child Development	388,500	847,049
Totals	\$1,719,449	\$1,615,329

Charter School Fund	2019-20 Revised Adopted Budget	2019-20 Budget
New Tech	\$54,715	\$254,063
New Joseph Bonnheim	203,420	-
Bowling Green McCoy	-	-
George Washington Carver	368,611	154,217
Totals	\$626,746	\$408,280

District staff met with administration from the above charter schools to address the projected transfers from the District. As the table shows, 3 of the 4 charter schools have implemented the necessary budget adjustments to eliminate or reduce the need for a transfer. Although New Tech Charter School has made budget reductions, a transfer will be required to support operations due to the ongoing enrollment decline.

General Fund Summary:

The District's 2019-20 General Fund projects a total operating deficit of \$11,757,085 resulting in an estimated ending fund balance of \$59 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$329,845; restricted programs - \$0; economic uncertainty - \$11,494,136; unassigned - \$41,322,130. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following page.

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2019-20 First Interim Fund Balance Component Summary

	2019-20 1st Interim		
	Unrestricted	Restricted	Combined
Nonspendable	\$329,845		\$329,845
Restricted	-	-	-
Assigned			-
<i>Science Textbook Adoptions</i>	6,000,000		6,000,000
Unassigned			-
Economic Uncertainty (REU-2%)	11,494,136		11,494,136
Amount Above REU	41,322,130		41,322,130
TOTAL - Unassigned	52,816,266		52,816,266
TOTAL - FUND BALANCE	\$59,146,111		\$59,146,111

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$86M. The District's reserves above the statutory reserves for economic uncertainty are projected at well below the GFOA recommendations.

Cash flow Reports:

The District prepared cash flows based on the SACS multi-year report. Based upon the analysis completed for the Proposed Budget, the District projects having a positive cash balance through October 2021. Cash balances that are projecting negative can be managed through temporary interfund transfers until cash is received. However, as shown in the cash flow reports, the District will have major cash challenges starting in November 2021. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Effective for fiscal year 2019-20, the Governmental Accounting Standards Board (GASB) issued Statement 84, Fiduciary Activities, to address how to identify, report and disclose fiduciary activities. This impacts all state and local governments, including school districts. The District uses the Fund 76 Payroll Clearing Account to accumulate resources from employee payroll withholding and accrued employer payroll taxes. GASB 84 determined that the payroll clearing account should no longer be reported in a fiduciary fund because the District is holding the amounts for its own benefit, i.e. its own employees. The amounts are liabilities of the District and not being held in a fiduciary capacity.

As a result, the District will report the payroll clearing account activities in the General Fund beginning this fiscal year. There is no impact to fund balance since the assets are offset by recorded liabilities some of which include statutory benefits, health benefits, TSAs, HSAs, etc. and net to zero. There will be an impact on the amount of cash on deposit, which we will now include in our General Fund cash flow projections. Some of these liabilities include:

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Fund Summaries:

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

	Fund	Beginning Fund Balance	Budgeted Net Change	2019-20 1st Interim Fund Balance
01	General (Unrestricted and Restricted)	\$70,329,345	(\$11,183,234)	\$59,146,111
9	Charter Schools	\$3,854,437	(\$1,695,805)	\$2,158,632
11	Adult	\$77,992	\$0	\$77,992
12	Child Development	\$15,636	\$0	\$15,636
13	Cafeteria	\$12,582,507	(\$707)	\$12,581,800
21	Building Fund	\$95,280,449	(\$85,651,182)	\$9,629,267
25	Capital Facilities	\$16,104,357	(\$13,121,799)	\$2,982,558
49	Capital Projects for Blended Components	\$1,991,387	(\$171,832)	\$1,819,555
51	Bond Interest and Redemption	\$31,953,446	(\$5,186,076)	\$26,767,370
67	Self-Insurance Fund	\$12,448,490	\$0	\$12,448,490

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Multiyear Projections:

General Planning Factors:

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

Description	Fiscal Year			
	2018-19	2019-20	2020-21	2021-22
Planning Factor				
COLA	2.71% (3.70% LCFF Only)	3.26%	3.00%	2.80%
LCFF Gap Funding Percentage	100%/Target	N/A - Target	N/A - Target	N/A - Target
STRS Employer Rates	16.28%	17.10%	18.40%	18.10%
PERS Employer Rates (PERS Board / Actuary)	18.062%	19.721%	22.80%	24.60%
Lottery – Unrestricted per ADA	\$151	\$153	\$153	\$153
Lottery – Prop. 20 per ADA	\$53	\$54	\$54	\$54
Mandated Cost per ADA / One Time Allocation	\$184	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08
Mandate Block Grant for Districts: 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59
Mandate Block Grant for Charters: K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86
Mandate Block Grant for Charters: 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63
One-Time Special Education Early Intervention Preschool Grant	n/a	\$9,010	n/a	n/a
Routine Restricted Maintenance Account (SFP funds.)	3%			

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

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Revenue Assumptions:

Per enrollment trends, the District continues to anticipate a decline in its enrollment. However, current enrollment is trending slightly higher than projected by approximately 200 students. At Budget Adoption, the District projected enrollment at 40,236 and current enrollment is trending around 40,440. Conversely, the District's unduplicated count has declined by approximately 300 students which results in a decrease of supplemental and concentration revenue. The District's multi-year projections have been revised to reflect the improved enrollment and decline in unduplicated count.

Unrestricted Multi-Year Revenue Projections:

- Federal Revenue is projected to remain constant
- State Revenue was adjusted to remove one-time State Revenue of \$4.2M
- Local Revenue was reduced to reflect less interest earned by \$400K due to lower cash balances
- Contributions to Special Ed were increased by \$9.6M to restore 2019-20 one-time savings and increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

- Federal Revenue was adjusted \$4.8M to remove one-time funding (CSI, Low Performing Block Grant & carryover)
- State Revenue was adjusted \$3.3M to remove one-time funding (Low Performing Block Grant, Spec Ed Equalization, & carryover)
- Local Revenue was adjusted \$1.7M to remove carryover
- Contributions to Special Ed were increased by \$9.6M to remove 2019-20 one-time savings and increased Special Education expenditures

Expenditure Assumptions:

Restricted supplies and operating expenditures are estimated to increase in the multi-years due to program adjustments, salaries and benefits and operational costs.

Unrestricted Multi-Year Expenditure Projections:

- Certificated step and column costs are expected to increase by 1.3% each year
- Other certificated salary adjustments include restoring expenditures for one-time savings, positions for summer school, positions from restricted resources (due reduced funding) and aligning FTE to enrollment
- Classified step costs are expected to increase by .6% each year
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs

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- Books and Supplies have been adjusted to account one-time expenditures
- Services have been adjusted to apply appropriate operational increases (rate changes)
- Transfers out has been increased for the Charter Fund
- Indirect costs from restricted programs are expected to decrease due to program adjustments noted above

Restricted Multi-Year Expenditure Projections:

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are expected to increase by .4% each year and adjustments have been made for additional special education services
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs
- Books and Supplies have been adjusted to account one-time expenditures, carryover and additional special education services
- Services have been adjusted to account one-time expenditures, carryover and additional special education services
- Transfers out has been increased for the Charter Fund
- Indirect costs are expected to increase due to program adjustments noted above

Estimated Ending Fund Balances:

During 2020-21, the District estimates that the General Fund is projected to deficit spend by \$28.6 million resulting in an unrestricted ending General Fund balance of approximately \$30.5 million.

During 2021-22, the District estimates that the General Fund is projected to deficit spend by \$29.8 million resulting in an unrestricted ending General Fund balance of \$695K.

The multi-year projections are provided in the following table.

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	1st Interim Projection 2019-20			Projection 2020-21			Projection 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General/LCFF	411,497,542	0	411,497,542	421,556,432	0	421,556,432	430,600,373	0	430,600,373
Federal Revenue	155,908	63,907,936	64,063,844	155,908	59,079,628	59,235,536	155,908	42,579,628	42,735,536
State Revenue	12,005,190	63,506,900	75,512,090	7,840,201	60,154,738	67,994,940	7,866,804	63,238,625	71,105,429
Local Revenue	7,247,696	3,013,221	10,260,918	6,847,696	1,315,507	8,163,204	6,847,696	1,315,507	8,163,204
Total Revenue	430,906,336	130,428,057	561,334,394	436,400,238	120,549,873	556,950,111	445,470,782	107,133,760	552,604,542
Expenditures									
Certificated									
Salaries	162,459,274	59,038,568	221,497,842	168,013,563	60,513,278	228,526,840	169,835,170	55,517,110	225,352,279
Classified Salaries	40,512,564	22,756,721	63,269,285	40,865,639	23,933,126	64,798,765	41,108,809	23,359,981	64,468,790
Benefits	108,552,645	64,746,289	173,298,934	116,311,959	74,638,286	190,950,246	118,742,657	76,991,110	195,733,767
Books and Supplies	6,941,269	19,496,694	26,437,963	13,630,736	8,093,067	21,723,803	11,630,736	6,569,747	18,200,483
Other Services & Oper. Expenses	25,916,927	54,971,378	80,888,304	26,485,383	52,815,672	79,301,055	27,033,957	51,841,486	78,875,442
Capital Outlay	425,466	8,491,074	8,916,540	425,466	0	425,466	425,466	0	425,466
Other Outgo 7xxx	631,292	0	631,292	631,292	0	631,292	631,292	0	631,292
Transfer of Indirect 73xx	(8,915,757)	7,067,075	(1,848,682)	(7,780,070)	7,080,550	(699,520)	(8,057,309)	6,693,433	(1,363,876)
Budget Reductions				0	0	0	0	0	0
Total Expenditures	336,523,679	236,567,799	573,091,478	358,583,967	227,073,980	585,657,947	361,350,777	220,972,867	582,323,644
Deficit/Surplus	94,382,657	(106,139,742)	(11,757,085)	77,816,271	(106,524,106)	(28,707,836)	84,120,004	(113,839,106)	(29,719,102)
Other Sources/(uses)	0	0	0	0	0	0	0	0	0
Transfers in/(out)	573,850	0	573,850	85,666	0	85,666	(109,496)	0	(109,496)
Contributions to Restricted	(96,944,231)	96,944,231	0	(106,524,106)	106,524,106	0	(113,839,106)	113,839,106	0
Net increase (decrease) in Fund Balance	(1,987,724)	(9,195,511)	(11,183,234)	(28,622,170)	(0)	(28,622,170)	(29,828,598)	0	(29,828,598)
Beginning Balance	61,133,835	9,195,511	70,329,345	59,146,111	0	59,146,111	30,523,941	(0)	30,523,941
Ending Balance	59,146,111	0	59,146,111	30,523,941	(0)	30,523,941	695,344	(0)	695,344
NonSpendables	329,845		329,845	349,151		349,151	349,151		349,151
Reserve for Econ Uncertainty (2%)	11,494,136		11,494,136	11,756,481		11,756,481	11,694,706		11,694,706
Restricted Assigned Sci Textbooks	6,000,000	0	6,000,000	0	(0)	(0)	0	(0)	(0)
Unappropriated Fund Balance	41,322,130	0	41,322,130	18,418,309	0	18,418,309	(11,348,513)	0	(11,348,513)
<i>Unappropriated Percent</i>			7.2%			3.1%			-1.9%

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RISKS/OPPORTUNITIES:

Risk

The Legislative Analyst's Office's (LAO's) Fiscal Outlook revised the projected COLA from 3% to 1.79% for 2021-22 and the lower COLA is also projected for 2022-23. This potential loss of revenue will not only worsen the District's fiscal status but accelerate the crises.

The potential impact to the District's Multi-Year Budgets is illustrated below:

	Projections			
	2020-21		2021-21	
	3.0% COLA	1.79% COLA	3.0% COLA	1.79% COLA
Total Revenue	556,950,111	552,061,482	552,604,542	542,742,242
Total Expenditures	585,657,947	585,657,947	582,323,644	582,323,644
Deficit/Surplus	(28,707,836)	(33,596,465)	(29,719,102)	(39,581,402)
Ending Balance	30,523,941	25,635,312	695,344	(14,055,585)

Opportunities:

The LAO also estimated more than \$2 billion in Proposition 98 funds available for 2020-21 which can be made available to school districts to mitigate the reduced COLA.

The Governor's Proposed Budget for 2020-21 will be released in the next few weeks and will provide more information. At this point Districts are advised to project and disclose the potential impact of the reduced COLA. No information has been provided on any possible one-time funds and therefore, an estimation has not been provided.

Conclusion:

The multi-year projection supports that the District will be able to meet its financial obligations for the current and subsequent year, but is currently projecting that it may not be able to meet its financial obligations during the second subsequent year 2021-22 unless an ongoing \$27 million solution materializes.

Over the past year the District has made significant on-going and one-time budget adjustments and any additional non-negotiable adjustment will be minimal. The District's \$27 million shortfall will not be resolved without a negotiated solution.

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Projections Assuming \$27M Ongoing Solution		
	2020-21	2021-21
Total Revenue	\$556,950,111	\$552,604,542
Total Expenditures	558,657,947	555,323,644
Deficit/Surplus	(1,707,836)	(2,719,102)
Ending Balance	\$57,523,941	\$54,695,344

Sacramento City Unified School District - FCMAT Fiscal Health Risk Analysis December 12, 2018						Completed	Completed		
Section Starts on Page	Question	District Response	Y	N	Responsible Cabinet Member	Corrective Action Status	Latest Update		
7	Has the district corrected all audit findings?	The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ramos	The district has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff.	11/20/19		
7	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth. The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Harris/Ramos/ Browning	Staff are in the process of revising Board Policy (BP) 3100: Budget and developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19. Both policies will come to the Board Policy Committee in August 2019 for a detailed review, and subsequent full Board action is anticipated on both policies in September 2019.			
9	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar	After budget is balanced, OPEB Commission to be established.			
9	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend. On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ramos	Ongoing: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the 3/27/19 Board Meeting. Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21). 6/13/19 Update: District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.	11/18/19		
9	Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ramos/Watkins/ Chung	In 2019-20, staff will reconcile at each interim report period.	11/14/19		
10	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	During FCMAT's fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ramos	The Third Interim and 2019/20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020. The cash balances go negative for a couple months and the District should be able to handle through temporary interfund transfers. However, major cash challenges start in October 2021 unless further budget adjustments are made.			

11	Are all charters authorized by the district going concerns? (part 1)	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund.	
11	Are all charters authorized by the district going concerns? (part 2)	Of most concern is the district's ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied. The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern. The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor.	11/18/19
11	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multi year financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure. All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/McArn/Ramos	7/22/19: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA.	
11	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/McArn/Ramos	7/22/19: No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019.	

12	Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	<p>Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.</p> <p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 6/30/19. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits.	11/18/19
13	Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar		
13	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?	Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$ 35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/Ramos	In Progress: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,125,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to about \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but will major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.	11/18/19
14	Does the district have a plan to fund its liabilities for retiree benefits?	<p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states: . . . the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/McArn/Ramos	The Superintendent plans to establish an OPEB commission once a balanced budget is adopted. In the meantime, the District has received an updated actuarial valuation that resulted in a \$200 million reduction in unfunded liability. This was a result of increased contributions, including negotiated contributions from employee groups, increased interest rate recognition, and lower anticipated plan costs over time. District staff plan to continue to invest funds contributed in excess of current year retiree premium costs into its OPEB irrevocable trust to further address the unfunded liability.	11/18/19
14	Has the district developed measures to mitigate the effect of student transfers out of the district?	The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/L. Allen/Baeta	In Progress: Review of District policy and present recommendation to the Board for FY 19/20. Target date for completion September 1, 2019.	

16	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/Ramos	The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M).	11/18/19
16	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/Ramos	The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency.	11/18/19
16	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount: * 2018-19: \$25,926,177.49 * 2019-20: (\$17,491,788.17) * 2020-21: (\$66,494,314.95)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ramos	While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207)	11/18/19
16	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	The district's unrestricted ending fund balance does not include amounts for the following liabilities: * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement, * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement. * The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/Ramos	In Progress: Superintendent to establish commission once a balanced budget is adopted. No changes.	11/18/19
17	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	McArn/Ramos	In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.	11/18/2019
17	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?	The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	McArn/Ramos	In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.	11/19/2019

17	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	For 2019/20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been program. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately.	11/1/19
18	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	McArn/Lopez/Ramos	Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically.	11/19/2019
18	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)	Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Lopez/Ramos	In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.	11/18/19
18	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Lopez/Ramos	In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.	11/18/19
19	Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule. The amount of expertise, access to and knowledge of the financial system vary by site and department.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	McArn/Lopez/Ramos	Trainings offered monthly to all staff. A specific invitation will be made to administrators. The District has scheduled a budget/fiscal training for January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This training will be provided by the CBO, Budget and Accounting Managers. This session will cover the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings.	11/19/19
19	Does the governing board adopt and revise policies and administrative regulations annually?	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/L. Allen/Browning	Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed.	

19	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or in	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Aguilar/L. Allen/ Browning	Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis.	
19	Is the superintendent's evaluation performed according to the terms of the contract	FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states: The	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Board/Browning	The current superintendent has been provided with evaluations as outlined in his contract.	
21	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	McArn/Ramos	The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019/20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined.	11/19/19
22	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.	11/18/19
22	Is the district's contribution rate to special education at or below the statewide average contribution rate?	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.	11/18/19
22	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.	11/18/19
22	Does the district analyze and plan for the costs of due process hearings?	The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Baeta/Ramos	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.	11/18/19
7	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)	Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is need for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto	Monthly reviews are conducted of the District's Revenues and Expenditures.	
7	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)	The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline. The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used at the one-stop meetings.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto/Watkins/Chung	Ongoing: Personnel Requisitions are now required for all changes, signed off by Business Office and submitted to H.R. for processing.	
7	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto	Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.	

7	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Harris/Taylor/Quinto/ Browning	6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19) 2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process. 7/23/19 Update: 1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was intentional effort to make sure numbers tied in both the LCAP and budget presentations. 2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement
7	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Guidance provided in the May Revision Common Message stated that districts were "not to balance their budgets based on one-time revenues." The narrative included with the district's 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using "\$13.2 million of one-time funds to meet the increase of labor contract negotiations." The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor's statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district's 2018-19 budget due to the district's action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Aguilar/Quinto	This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018.
7	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto/Chung	Ongoing: Monthly monitoring
10	Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's fieldwork.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto/Watkins	SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.

12	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	<p>FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.</p> <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: \$1,500,000 2016-17: \$322,344 2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows: 2018-19: \$2,345,207 2019-20: \$382,178 2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows: 2019-20: (\$791,940.93) 2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019- 20 and 2020-21 will increase the district's liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Taylor/Quinto	Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.	
14	Has the district's enrollment been increasing or stable for the current and three prior years?	The district's enrollment has been declining for the last 15 years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.	
14	Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018- 19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.	
15	Does the district include facility needs when adopting a budget?	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	CBO	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.	11/13/19
15	Does the district have an up-to-date long-range facilities master plan?	The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	CBO	The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. The new Facilities Master Plan was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.	11/13/19

15	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. Allen/Taylor	The Facilities Master Plan was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.	
17	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Aguilar	Budget philosophy of SCUSD changed with new Superintendent.	
17	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto/Watkins/Chung	The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.	
18	Is the district using the same financial system as its county office of education?	The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ramos/Watkins	SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District.	11/18/19
18	If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other electronic interface exists between the two systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ramos/Watkins	SCOE is currently working in Escape for District oversight and data entry.	11/18/19
18	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencies about how this will be accomplished. The software needed to access the Escape system has been installed on some systems at the county office, but there has been no training. The county office has had to create a second set of books for the district in its QCC system so it can attempt to monitor financial transactions and balances at the major object level. This requires much manual entry by county office staff since the district sends the county office only limited data related to warrant processing.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ramos/Watkins	SCOE now has access to and training in Escape and is working in the system. SCOE and District staff are developing the process of reconciling in Escape.	11/20/19
19	Is training on the budget and governance provided to board members at least every two years?	There was no evidence that budget or governance training is provided to board members regularly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Aguilar/Browning	Superintendent has been conducting Board Learning Sessions. Board governance trainings have been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.	
20	Does the district use its most current multiyear projection when making financial decisions?	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto/Watkins/Chung	Current budget philosophy is to understand fourth year budget implications of financial decisions.	

21	Does the district account for all positions and costs?	<p>The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position.</p> <p>Another area to improve on in the position control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Lopez/Ramos	<p>Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019.</p> <p>6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for week of June 17, 2019.</p> <p>Update 7/22/19: Position Control conversion completed.</p> <p>Although the Position Control (PC) conversion has been completed, the District is continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period, this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies feature will improve the accuracy and efficiency.</p>	11/18/19
21	Are the sources of repayment for non-voter-approved debt stable (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others), predictable, and other than unrestricted general fund?	<p>The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Quinto/Watkins/Chung	<p>Debt payment transferred outside of General Fund to Mello Roos tax collections.</p>	
21	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	<p>The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	McArn/Quinto	<p>Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.</p>	11/19/2019
21	Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?	<p>It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the number of open positions shown in financial reports is usually inflated.</p> <p>At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as such in the budget; if an open position exists that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	McArn/Quinto	<p>Position Control true-up conducted with the support of SCOE fiscal expert. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.</p>	11/19/2019
21	Does the governing board approve all new positions before positions are posted?	<p>The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	McArn/Quinto	<p>New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised).</p>	

21	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	McArrn/Quinto	H.R. and Business Services now meets bi-monthly.	10/4/2019
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2019-2020 First Interim Financial Report



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
December 19, 2019

Sacramento City Unified School District

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Christine Baeta, Chief Academic Officer
Alex Barrios, Chief Communications Officer
Vincent Harris, Chief Continuous Improvement and Accountability Officer
Elliot Lopez, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
Rose F. Ramos, Chief Business Officer
Vacant, Chief Operations Officer

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 19, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 X 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: Rose F Ramos Telephone: 916-643-9055
Title: Chief Business Official E-mail: Rose-F-Ramos@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20) District Regular Charter School	38,417.00	38,422.20		
	0.00	0.00		
	Total ADA	38,417.00	38,422.20	0.0%
1st Subsequent Year (2020-21) District Regular Charter School	38,023.88	38,204.77		
	Total ADA	38,023.88	38,204.77	0.5%
2nd Subsequent Year (2021-22) District Regular Charter School	37,767.01	38,007.01		
	Total ADA	37,767.01	38,007.01	0.6%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	40,235	40,428		
Charter School				
Total Enrollment	40,235	40,428	0.5%	Met
1st Subsequent Year (2020-21)				
District Regular	39,961	40,217		
Charter School				
Total Enrollment	39,961	40,217	0.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	39,526	40,027		
Charter School				
Total Enrollment	39,526	40,027	1.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	38,737	41,079	
Charter School			
Total ADA/Enrollment	38,737	41,079	94.3%
Second Prior Year (2017-18)			
District Regular	38,578	40,852	
Charter School			
Total ADA/Enrollment	38,578	40,852	94.4%
First Prior Year (2018-19)			
District Regular	38,498	40,660	
Charter School			
Total ADA/Enrollment	38,498	40,660	94.7%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	38,205	40,428		
Charter School	0			
Total ADA/Enrollment	38,205	40,428	94.5%	Met
1st Subsequent Year (2020-21)				
District Regular	38,007	40,217		
Charter School				
Total ADA/Enrollment	38,007	40,217	94.5%	Met
2nd Subsequent Year (2021-22)				
District Regular	37,829	40,027		
Charter School				
Total ADA/Enrollment	37,829	40,027	94.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2019-20)	424,576,199.10	424,276,510.10	-0.1%	Met
1st Subsequent Year (2020-21)	432,345,602.00	433,328,331.00	0.2%	Met
2nd Subsequent Year (2021-22)	441,074,799.00	441,645,179.00	0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	285,047,901.25	314,545,462.26	90.6%
Second Prior Year (2017-18)	294,168,749.06	331,295,974.24	88.8%
First Prior Year (2018-19)	0.00		0.0%
Historical Average Ratio:			59.8%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	56.8% to 62.8%	56.8% to 62.8%	56.8% to 62.8%

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)	311,524,483.02	336,523,679.39	92.6%	Not Met
1st Subsequent Year (2020-21)	325,191,160.98	358,583,967.22	90.7%	Not Met
2nd Subsequent Year (2021-22)	329,686,635.66	361,350,777.40	91.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	66,583,549.53	64,063,844.03	-3.8%	No
1st Subsequent Year (2020-21)	58,255,241.53	59,235,536.03	1.7%	No
2nd Subsequent Year (2021-22)	41,755,241.53	42,735,536.03	2.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	72,319,786.25	75,512,089.99	4.4%	No
1st Subsequent Year (2020-21)	64,802,635.89	67,994,939.42	4.9%	No
2nd Subsequent Year (2021-22)	67,913,125.65	71,105,429.18	4.7%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	9,090,754.62	10,260,917.76	12.9%	Yes
1st Subsequent Year (2020-21)	6,993,040.62	8,163,203.42	16.7%	Yes
2nd Subsequent Year (2021-22)	6,993,040.62	8,163,203.42	16.7%	Yes

Explanation:
(required if Yes)

2019-20 includes carryover grants assumed to be spent. In, addition, interest income is lower in each of the future years as cash balances are lowered.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	41,196,691.23	26,437,962.50	-35.8%	Yes
1st Subsequent Year (2020-21)	24,085,970.47	21,723,803.46	-9.8%	Yes
2nd Subsequent Year (2021-22)	19,848,977.79	18,200,483.00	-8.3%	Yes

Explanation:
(required if Yes)

2019-20 includes grants carryover. Funds are placed in the supply line and are moved to the appropriate budget lines later. Multi-year also removes one time grants in 2020-21 and 2021-22.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	75,194,801.94	80,888,304.30	7.6%	Yes
1st Subsequent Year (2020-21)	73,631,465.94	79,301,054.32	7.7%	Yes
2nd Subsequent Year (2021-22)	73,985,120.93	78,875,442.32	6.6%	Yes

Explanation:
(required if Yes)

2019-20 includes grants carryover. Funds are placed in the supply line and are moved to the appropriate budget lines later. Multi-year also removes one time grants in 2020-21 and 2021-22.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	147,994,090.40	149,836,851.78	1.2%	Met
1st Subsequent Year (2020-21)	130,050,918.04	135,393,678.87	4.1%	Met
2nd Subsequent Year (2021-22)	116,661,407.80	122,004,168.63	4.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	116,391,493.17	107,326,266.80	-7.8%	Not Met
1st Subsequent Year (2020-21)	97,717,436.41	101,024,857.78	3.4%	Met
2nd Subsequent Year (2021-22)	93,834,098.72	97,075,925.32	3.5%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

2019-20 includes grants carryover. Funds are placed in the supply line and are moved to the appropriate budget lines later. Multi-year also removes one time grants in 2020-21 and 2021-22.

Explanation:

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

2019-20 includes grants carryover. Funds are placed in the supply line and are moved to the appropriate budget lines later. Multi-year also removes one time grants in 2020-21 and 2021-22.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	17,420,184.79	17,453,139.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		17,453,139.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.2%	5.1%	0.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	1.7%	0.0%

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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(1,987,723.46)	338,138,997.98	0.6%	Met
1st Subsequent Year (2020-21)	(28,622,170.29)	360,750,080.81	7.9%	Not Met
2nd Subsequent Year (2021-22)	(29,828,597.94)	363,762,409.99	8.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit while focusing greater attention on the use of metrics that result in increased student achievement.

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)	59,146,111.33	Met
1st Subsequent Year (2020-21)	30,523,941.04	Met
2nd Subsequent Year (2021-22)	695,343.10	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)

As mentioned above the District is aware and is working through the negotiations process to address the structural deficit

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)	109,511,083.72	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.)	38,205	38,007	37,829
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	574,706,796.87	587,824,060.39	584,735,276.57
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)	574,706,796.87	587,824,060.39	584,735,276.57
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,494,135.94	11,756,481.21	11,694,705.53
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	11,494,135.94	11,756,481.21	11,694,705.53

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,494,135.94	11,756,481.21	346,191.99
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	41,322,130.28	18,418,308.72	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)	52,816,266.22	30,174,789.93	346,191.99
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.19%	5.13%	0.06%
District's Reserve Standard (Section 10B, Line 7):	11,494,135.94	11,756,481.21	11,694,705.53
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Negotiated bargaining agreements exceed projected revenues. The District is in negotiations with all labor partners to reduce health benefit costs.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(100,012,688.00)	(96,944,231.00)	-3.1%	(3,068,457.00)	Met
1st Subsequent Year (2020-21)	(105,459,830.00)	(105,597,607.00)	0.1%	137,777.00	Met
2nd Subsequent Year (2021-22)	(112,774,830.00)	(112,912,607.00)	0.1%	137,777.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	2,174,627.00	2,189,169.00	0.7%	14,542.00	Met
1st Subsequent Year (2020-21)	2,236,821.00	2,251,779.23	0.7%	14,958.23	Met
2nd Subsequent Year (2021-22)	2,302,137.00	2,302,137.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,833,785.00	1,615,318.59	-11.9%	(218,466.41)	Not Met
1st Subsequent Year (2020-21)	2,199,332.00	2,166,113.59	-1.5%	(33,218.41)	Met
2nd Subsequent Year (2021-22)	2,526,680.00	2,411,632.59	-4.6%	(115,047.41)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The District is working with the dependent charters to reduce the projected contributions to several of the charter schools.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		GF/Various	Object 7438,7439	2,820
Certificates of Participation				
General Obligation Bonds		BIRF/ Fund 51	Buildings, Object 7438,7439	464,177,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Funds 01,09,11,12,13,21,67,68	Vacation Earned, Obj 1000-3999	4,568,518

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

Lease Revenue Bonds		Fund 25 Developer Fees/Fund 49Mello Roos	Building, Obj 7438, 7439	63,120,000
TOTAL:				531,869,304

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	31,643	2,820	0	0
Certificates of Participation				
General Obligation Bonds	54,491,376	49,933,401	44,747,326	42,377,016
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,462,444	5,467,014	5,465,334	5,462,404
Total Annual Payments:	59,985,463	55,403,235	50,212,660	47,839,420
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	780,518,410.00	598,953,650.00
b. OPEB plan(s) fiduciary net position (if applicable)	54,757,952.00	72,777,938.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	725,760,458.00	526,175,712.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	August 2018	October 2019

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	41,766,451.00	29,997,546.00
1st Subsequent Year (2020-21)	41,766,451.00	29,997,546.00
2nd Subsequent Year (2021-22)	41,766,451.00	29,997,546.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	23,870,127.00	23,720,640.93
1st Subsequent Year (2020-21)	23,649,073.00	23,720,640.93
2nd Subsequent Year (2021-22)	23,649,073.00	23,720,640.93
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	19,825,343.00	16,922,830.00
1st Subsequent Year (2020-21)	21,304,250.00	18,155,146.00
2nd Subsequent Year (2021-22)	22,754,811.00	19,336,041.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	3,114	3,069
1st Subsequent Year (2020-21)	3,114	3,069
2nd Subsequent Year (2021-22)	3,114	3,069

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	15,081,576.00	15,081,576.00
b. Unfunded liability for self-insurance programs	15,081,576.00	15,081,576.00

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)	15,081,576.00	15,081,576.00
1st Subsequent Year (2020-21)	15,081,576.00	15,081,576.00
2nd Subsequent Year (2021-22)	15,081,576.00	15,081,576.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)	15,081,576.00	15,081,576.00
1st Subsequent Year (2020-21)	15,081,576.00	15,081,576.00
2nd Subsequent Year (2021-22)	15,081,576.00	15,081,576.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,283.5	2,219.0	2,212.0	2,206.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

2,137,159

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
61,446,076	63,903,919	66,460,076
100.0%	100.0%	100.0%
0.0%	4.0%	4.0%

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

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

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
3,378,526	3,370,220	3,541,874
1.6%	1.6%	1.6%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	1,279.8	1,238.7	1,238.7	1,238.7

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

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
30,370,283	31,585,094	32,848,498
100.0%	100.0%	100.0%
5.0%	4.0%	4.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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
395,672	401,937	404,921
0.7%	0.7%	0.7%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	282.0	265.9	265.9	265.9

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	5,934,255	6,171,625	6,418,490
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	2.0%	4.0%	4.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	224,120	224,466	233,731
3. Percent change in step and column over prior year	0.6%	0.6%	0.6%

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	71,400	71,400	71,400
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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	411,497,542.10	2.44%	421,556,432.00	2.15%	430,600,373.00
2. Federal Revenues	8100-8299	155,908.30	0.00%	155,908.30	0.00%	155,908.30
3. Other State Revenues	8300-8599	12,005,189.78	-34.69%	7,840,201.42	0.34%	7,866,804.18
4. Other Local Revenues	8600-8799	7,247,696.34	-5.52%	6,847,696.00	0.00%	6,847,696.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,189,169.00	2.86%	2,251,779.23	2.24%	2,302,137.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(96,944,231.00)	9.88%	(106,524,106.43)	6.87%	(113,839,106.43)
6. Total (Sum lines A1 thru A5c)		336,151,274.52	-1.20%	332,127,910.52	0.54%	333,933,812.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				162,459,274.37		168,013,562.76
b. Step & Column Adjustment				2,091,607.00		2,091,607.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,462,681.39		(270,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	162,459,274.37	3.42%	168,013,562.76	1.08%	169,835,169.76
2. Classified Salaries						
a. Base Salaries				40,512,563.88		40,865,638.88
b. Step & Column Adjustment				243,170.00		243,170.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				109,905.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,512,563.88	0.87%	40,865,638.88	0.60%	41,108,808.88
3. Employee Benefits	3000-3999	108,552,644.77	7.15%	116,311,959.34	2.09%	118,742,657.02
4. Books and Supplies	4000-4999	6,941,268.52	96.37%	13,630,735.96	-14.67%	11,630,735.96
5. Services and Other Operating Expenditures	5000-5999	25,916,926.69	2.19%	26,485,382.69	2.07%	27,033,956.69
6. Capital Outlay	6000-6999	425,465.78	0.00%	425,465.78	0.00%	425,465.78
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	631,292.00	0.00%	631,292.00	0.00%	631,292.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,915,756.62)	-12.74%	(7,780,070.19)	3.56%	(8,057,308.69)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,615,318.59	34.10%	2,166,113.59	11.33%	2,411,632.59
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)		338,138,997.98	6.69%	360,750,080.81	0.84%	363,762,409.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,987,723.46)		(28,622,170.29)		(29,828,597.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		61,133,834.79		59,146,111.33		30,523,941.04
2. Ending Fund Balance (Sum lines C and D1)		59,146,111.33		30,523,941.04		695,343.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	329,845.11		349,151.11		349,151.11
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,000,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,494,135.94		11,756,481.21		346,191.99
2. Unassigned/Unappropriated	9790	41,322,130.28		18,418,308.72		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		59,146,111.33		30,523,941.04		695,343.10

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	11,494,135.94		11,756,481.21		346,191.99
c. Unassigned/Unappropriated	9790	41,322,130.28		18,418,308.72		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)						
		52,816,266.22		30,174,789.93		346,191.99
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.						
2020-21 & 2021-22 assume COLA increase of 3.00% and 2.80% respectively in LCFF revenue. 2019-20 includes one-time revenue of \$4.2 million for Special Education Preschool. 2019-20 health benefits are projected to remain flat for certificated and increase 2.45% for classified. 2020-21 and 2021-22 is projected at 4% for both certificated and classified. 2020-21 and 2021-22 assumes STRS at 18.4% and 18.1%, respectively, and PERS at 22.80% and 24.90%, respectively. 2019-20 does not include one-time discretionary funds that are included in 2018-19. 2020-21 line B1d and B2d, loss of staffing due to projected declining enrollment and implementation of expanded summer learning program for summer 2020. 2021-22 line B1d, loss of staffing due to projected declining enrollment. 2020-21 and 2021-22, line B10, projected increase in Supplemental/Concentration funds programmed for expanded summer learning and additional teaching positions above baseline staffing parameters.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	63,907,935.73	-7.56%	59,079,627.73	-27.93%	42,579,627.73
3. Other State Revenues	8300-8599	63,506,900.21	-5.28%	60,154,738.00	5.13%	63,238,625.00
4. Other Local Revenues	8600-8799	3,013,221.42	-56.34%	1,315,507.42	0.00%	1,315,507.42
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	96,944,231.00	9.88%	106,524,106.43	6.87%	113,839,106.43
6. Total (Sum lines A1 thru A5c)		227,372,288.36	-0.13%	227,073,979.58	-2.69%	220,972,866.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,038,567.83		60,513,277.56
b. Step & Column Adjustment				802,197.00		802,197.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				672,512.73		(5,798,365.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,038,567.83	2.50%	60,513,277.56	-8.26%	55,517,109.56
2. Classified Salaries						
a. Base Salaries				22,756,721.41		23,933,126.41
b. Step & Column Adjustment				92,130.00		92,130.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,084,275.00		(665,275.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,756,721.41	5.17%	23,933,126.41	-2.39%	23,359,981.41
3. Employee Benefits	3000-3999	64,746,288.88	15.28%	74,638,286.52	3.15%	76,991,109.98
4. Books and Supplies	4000-4999	19,496,693.98	-58.49%	8,093,067.50	-18.82%	6,569,747.04
5. Services and Other Operating Expenditures	5000-5999	54,971,377.61	-3.92%	52,815,671.63	-1.84%	51,841,485.63
6. Capital Outlay	6000-6999	8,491,074.16	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,067,075.02	0.19%	7,080,549.96	-5.47%	6,693,432.96
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)		236,567,798.89	-4.01%	227,073,979.58	-2.69%	220,972,866.58
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,195,510.53)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,195,510.53		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020-21 and 2021-22 Special Education revenue declining, increasing STRS on Behalf. 2019-20 health benefits are projected to remain flat for certificated and increase 2.45% for classified. 2020-21 is projected at 4% for both certificated and classified. 2020-21 and 2021-22 assumes STRS at 18.4% and 18.1%, respectively, and PERS at 22.80% and 24.90%, respectively. 2019-20 Contribution increase funds Routine Repair and Maintenance to meet the required 3% and Special Education. 2020-21 line B1d and B2d, increasing support for our students with disabilities and the implementation of the Expanded Learning Summer Program in summer 2020. Also removes one time funds for training and additional IEP team. 2021-22, line B1d and B2d, increasing support for our students with disabilities. Revenue and expense adjustments for less grant carryover and grants ending in both 2020-21 and 2021-22 including Title I, Title III, Title IV, SIG, Low Performing Block Grant, CTE Incentive, ASES KCCP, etc. Also assumes all 2018/29 entitlement carryover funds are spent in 2019-20.						

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	411,497,542.10	2.44%	421,556,432.00	2.15%	430,600,373.00
2. Federal Revenues	8100-8299	64,063,844.03	-7.54%	59,235,536.03	-27.85%	42,735,536.03
3. Other State Revenues	8300-8599	75,512,089.99	-9.95%	67,994,939.42	4.57%	71,105,429.18
4. Other Local Revenues	8600-8799	10,260,917.76	-20.44%	8,163,203.42	0.00%	8,163,203.42
5. Other Financing Sources						
a. Transfers In	8900-8929	2,189,169.00	2.86%	2,251,779.23	2.24%	2,302,137.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		563,523,562.88	-0.77%	559,201,890.10	-0.77%	554,906,678.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				221,497,842.20		228,526,840.32
b. Step & Column Adjustment				2,893,804.00		2,893,804.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,135,194.12		(6,068,365.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,497,842.20	3.17%	228,526,840.32	-1.39%	225,352,279.32
2. Classified Salaries						
a. Base Salaries				63,269,285.29		64,798,765.29
b. Step & Column Adjustment				335,300.00		335,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,194,180.00		(665,275.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,269,285.29	2.42%	64,798,765.29	-0.51%	64,468,790.29
3. Employee Benefits	3000-3999	173,298,933.65	10.19%	190,950,245.86	2.51%	195,733,767.00
4. Books and Supplies	4000-4999	26,437,962.50	-17.83%	21,723,803.46	-16.22%	18,200,483.00
5. Services and Other Operating Expenditures	5000-5999	80,888,304.30	-1.96%	79,301,054.32	-0.54%	78,875,442.32
6. Capital Outlay	6000-6999	8,916,539.94	-95.23%	425,465.78	0.00%	425,465.78
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	631,292.00	0.00%	631,292.00	0.00%	631,292.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,848,681.60)	-62.16%	(699,520.23)	94.97%	(1,363,875.73)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,615,318.59	34.10%	2,166,113.59	11.33%	2,411,632.59
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)		574,706,796.87	2.28%	587,824,060.39	-0.53%	584,735,276.57
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,183,233.99)		(28,622,170.29)		(29,828,597.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,329,345.32		59,146,111.33		30,523,941.04
2. Ending Fund Balance (Sum lines C and D1)		59,146,111.33		30,523,941.04		695,343.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	329,845.11		349,151.11		349,151.11
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,494,135.94		11,756,481.21		346,191.99
2. Unassigned/Unappropriated	9790	41,322,130.28		18,418,308.72		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		59,146,111.33		30,523,941.04		695,343.10

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	11,494,135.94		11,756,481.21		346,191.99
c. Unassigned/Unappropriated	9790	41,322,130.28		18,418,308.72		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)		52,816,266.22		30,174,789.93		346,191.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.19%		5.13%		0.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		38,204.77		38,007.00		37,829.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		574,706,796.87		587,824,060.39		584,735,276.57
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)		574,706,796.87		587,824,060.39		584,735,276.57
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,494,135.94		11,756,481.21		11,694,705.53
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,494,135.94		11,756,481.21		11,694,705.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	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	411,797,231.10	411,797,231.10	85,037,122.21	411,497,542.10	(299,689.00)	-0.1%
2) Federal Revenue		8100-8299	155,908.30	155,908.30	0.00	155,908.30	0.00	0.0%
3) Other State Revenue		8300-8599	12,005,189.78	12,005,189.78	85,208.11	12,005,189.78	0.00	0.0%
4) Other Local Revenue		8600-8799	7,148,720.00	7,148,720.00	614,041.93	7,247,696.34	98,976.34	1.4%
5) TOTAL, REVENUES			431,107,049.18	431,107,049.18	85,736,372.25	430,906,336.52		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	163,758,192.76	163,758,192.76	34,139,553.16	162,459,274.37	1,298,918.39	0.8%
2) Classified Salaries		2000-2999	40,147,693.75	40,147,693.75	11,540,134.58	40,512,563.88	(364,870.13)	-0.9%
3) Employee Benefits		3000-3999	110,416,588.45	110,416,588.45	25,182,993.53	108,552,644.77	1,863,943.68	1.7%
4) Books and Supplies		4000-4999	9,124,889.91	9,124,889.91	608,677.40	6,941,268.52	2,183,621.39	23.9%
5) Services and Other Operating Expenditures		5000-5999	25,965,980.00	25,965,980.00	6,769,760.10	25,916,926.69	49,053.31	0.2%
6) Capital Outlay		6000-6999	345,769.00	345,769.00	81,758.15	425,465.78	(79,696.78)	-23.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	481,300.00	481,300.00	86,912.00	631,292.00	(149,992.00)	-31.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,293,843.50)	(9,293,843.50)	(832,426.72)	(8,915,756.62)	(378,086.88)	4.1%
9) TOTAL, EXPENDITURES			340,946,570.37	340,946,570.37	77,577,362.20	336,523,679.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			90,160,478.81	90,160,478.81	8,159,010.05	94,382,657.13		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,174,627.00	2,174,627.00	0.00	2,189,169.00	14,542.00	0.7%
b) Transfers Out		7600-7629	1,833,785.00	1,833,785.00	0.00	1,615,318.59	218,466.41	11.9%
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	(100,012,688.00)	(100,012,688.00)	0.00	(96,944,231.00)	3,068,457.00	-3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,671,846.00)	(99,671,846.00)	0.00	(96,370,380.59)		

Description	Resource Codes	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)			(9,511,367.19)	(9,511,367.19)	8,159,010.05	(1,987,723.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,133,834.79	61,133,834.79		61,133,834.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,133,834.79	61,133,834.79		61,133,834.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,133,834.79	61,133,834.79		61,133,834.79		
2) Ending Balance, June 30 (E + F1e)			51,622,467.60	51,622,467.60		59,146,111.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	104,845.11	104,845.11		104,845.11		
Prepaid Items		9713	19,306.00	19,306.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,000,000.00	6,000,000.00		6,000,000.00		
Science textbooks	0000	9780	6,000,000.00					
Science Textbooks	0000	9780		6,000,000.00				
Science Textbooks	0000	9780				6,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	45,273,316.49	45,273,316.49		11,494,135.94		
Unassigned/Unappropriated Amount		9790	0.00	0.00		41,322,130.28		

Description	Resource Codes	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	262,075,453.00	262,075,453.00	72,965,407.00	261,775,764.00	(299,689.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	58,445,520.00	58,445,520.00	16,119,877.00	58,445,520.00	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	710,538.46	710,538.46	0.00	710,538.46	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	70,646,176.73	70,646,176.73	0.00	70,646,176.73	0.00	0.0%
Unsecured Roll Taxes		8042	2,708,758.63	2,708,758.63	0.00	2,708,758.63	0.00	0.0%
Prior Years' Taxes		8043	743,096.74	743,096.74	0.00	743,096.74	0.00	0.0%
Supplemental Taxes		8044	1,894,300.35	1,894,300.35	0.00	1,894,300.35	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,685,329.78	18,685,329.78	0.00	18,685,329.78	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,653,105.61	8,653,105.61	0.00	8,653,105.61	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	27,839.60	27,839.60	3,101.21	27,839.60	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(13,919.80)	(13,919.80)	0.00	(13,919.80)	0.00	0.0%
Subtotal, LCFF Sources			424,576,199.10	424,576,199.10	89,088,385.21	424,276,510.10	(299,689.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,778,968.00)	(12,778,968.00)	(4,051,263.00)	(12,778,968.00)	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			411,797,231.10	411,797,231.10	85,037,122.21	411,497,542.10	(299,689.00)	-0.1%
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	155,908.30	155,908.30	0.00	155,908.30	0.00	0.0%
TOTAL, FEDERAL REVENUE			155,908.30	155,908.30	0.00	155,908.30	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,548,748.00	1,548,748.00	0.00	1,548,748.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,255,985.78	6,255,985.78	78,363.11	6,255,985.78	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	4,200,456.00	4,200,456.00	6,845.00	4,200,456.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,005,189.78	12,005,189.78	85,208.11	12,005,189.78	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	69,057.00	69,057.00	16,637.00	83,624.40	14,567.40	21.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,533,034.00	2,533,034.00	274,053.30	2,533,034.00	0.00	0.0%
Interest		8660	1,855,400.00	1,855,400.00	844.42	1,855,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,825,532.00	1,825,532.00	44,513.46	1,825,532.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,128.00	5,128.00	0.00	5,128.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	860,569.00	860,569.00	277,993.75	944,977.94	84,408.94	9.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,148,720.00	7,148,720.00	614,041.93	7,247,696.34	98,976.34	1.4%
TOTAL, REVENUES			431,107,049.18	431,107,049.18	85,736,372.25	430,906,336.52	(200,712.66)	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	138,264,614.76	138,264,614.76	27,449,990.94	137,491,791.33	772,823.43	0.6%
Certificated Pupil Support Salaries		1200	6,783,671.00	6,783,671.00	1,437,601.09	7,353,191.21	(569,520.21)	-8.4%
Certificated Supervisors' and Administrators' Salaries		1300	17,535,703.00	17,535,703.00	4,971,861.36	16,576,295.90	959,407.10	5.5%
Other Certificated Salaries		1900	1,174,204.00	1,174,204.00	280,099.77	1,037,995.93	136,208.07	11.6%
TOTAL, CERTIFICATED SALARIES			163,758,192.76	163,758,192.76	34,139,553.16	162,459,274.37	1,298,918.39	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,339,424.00	1,339,424.00	188,551.54	1,682,628.34	(343,204.34)	-25.6%
Classified Support Salaries		2200	17,223,187.00	17,223,187.00	4,875,105.00	16,902,951.40	320,235.60	1.9%
Classified Supervisors' and Administrators' Salaries		2300	4,647,850.75	4,647,850.75	1,420,215.14	4,603,616.69	44,234.06	1.0%
Clerical, Technical and Office Salaries		2400	15,084,402.00	15,084,402.00	4,630,989.74	15,420,951.39	(336,549.39)	-2.2%
Other Classified Salaries		2900	1,852,830.00	1,852,830.00	425,273.16	1,902,416.06	(49,586.06)	-2.7%
TOTAL, CLASSIFIED SALARIES			40,147,693.75	40,147,693.75	11,540,134.58	40,512,563.88	(364,870.13)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,638,238.60	27,638,238.60	5,690,560.47	26,246,544.56	1,391,694.04	5.0%
PERS		3201-3202	7,177,915.86	7,177,915.86	2,119,868.61	7,854,347.64	(676,431.78)	-9.4%
OASDI/Medicare/Alternative		3301-3302	5,921,054.04	5,921,054.04	1,366,009.12	5,528,217.62	392,836.42	6.6%
Health and Welfare Benefits		3401-3402	51,345,104.74	51,345,104.74	11,818,829.29	50,575,579.32	769,525.42	1.5%
Unemployment Insurance		3501-3502	112,223.61	112,223.61	22,655.19	102,287.60	9,936.01	8.9%
Workers' Compensation		3601-3602	3,536,336.14	3,536,336.14	767,421.83	3,435,547.17	100,788.97	2.9%
OPEB, Allocated		3701-3702	14,621,371.28	14,621,371.28	3,382,001.35	14,745,300.61	(123,929.33)	-0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,344.18	64,344.18	15,647.67	64,820.25	(476.07)	-0.7%
TOTAL, EMPLOYEE BENEFITS			110,416,588.45	110,416,588.45	25,182,993.53	108,552,644.77	1,863,943.68	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	116,510.00	116,510.00	0.00	96,840.72	19,669.28	16.9%
Books and Other Reference Materials		4200	88,477.00	88,477.00	326.79	113,589.82	(25,112.82)	-28.4%
Materials and Supplies		4300	8,415,494.91	8,415,494.91	551,247.28	5,317,512.41	3,097,982.50	36.8%
Noncapitalized Equipment		4400	504,408.00	504,408.00	57,103.33	1,413,325.57	(908,917.57)	-180.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,124,889.91	9,124,889.91	608,677.40	6,941,268.52	2,183,621.39	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	246,600.00	246,600.00	155,331.97	707,561.65	(460,961.65)	-186.9%
Travel and Conferences		5200	456,270.00	456,270.00	14,603.96	177,072.75	279,197.25	61.2%
Dues and Memberships		5300	135,801.00	135,801.00	48,555.00	142,327.83	(6,526.83)	-4.8%
Insurance		5400-5450	1,693,386.00	1,693,386.00	973,150.73	1,947,512.00	(254,126.00)	-15.0%
Operations and Housekeeping Services		5500	10,513,756.00	10,513,756.00	2,563,054.88	10,475,917.87	37,838.13	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,313,669.00	1,313,669.00	196,198.69	1,282,181.41	31,487.59	2.4%
Transfers of Direct Costs		5710	(237,594.00)	(237,594.00)	(32,679.96)	(299,560.99)	61,966.99	-26.1%
Transfers of Direct Costs - Interfund		5750	(1,609,436.00)	(1,609,436.00)	(3,104.17)	(1,519,706.22)	(89,729.78)	5.6%
Professional/Consulting Services and Operating Expenditures		5800	12,135,140.00	12,135,140.00	2,562,997.18	11,788,140.00	347,000.00	2.9%
Communications		5900	1,318,388.00	1,318,388.00	291,651.82	1,215,480.39	102,907.61	7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,965,980.00	25,965,980.00	6,769,760.10	25,916,926.69	49,053.31	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	78,464.62	58,000.00	(58,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	21,000.00	(21,000.00)	New
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	286,700.00	286,700.00	46.78	291,246.78	(4,546.78)	-1.6%
Equipment Replacement		6500	59,069.00	59,069.00	3,246.75	55,219.00	3,850.00	6.5%
TOTAL, CAPITAL OUTLAY			345,769.00	345,769.00	81,758.15	425,465.78	(79,696.78)	-23.0%
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	471,000.00	471,000.00	86,912.00	620,992.00	(149,992.00)	-31.8%
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	10,300.00	10,300.00	0.00	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			481,300.00	481,300.00	86,912.00	631,292.00	(149,992.00)	-31.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(7,445,931.04)	(7,445,931.04)	(829,613.34)	(7,067,075.02)	(378,856.02)	5.1%
Transfers of Indirect Costs - Interfund		7350	(1,847,912.46)	(1,847,912.46)	(2,813.38)	(1,848,681.60)	769.14	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,293,843.50)	(9,293,843.50)	(832,426.72)	(8,915,756.62)	(378,086.88)	4.1%
TOTAL, EXPENDITURES			340,946,570.37	340,946,570.37	77,577,362.20	336,523,679.39	4,422,890.98	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,174,627.00	2,174,627.00	0.00	2,189,169.00	14,542.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,174,627.00	2,174,627.00	0.00	2,189,169.00	14,542.00	0.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	847,039.00	847,039.00	0.00	847,039.00	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	986,746.00	986,746.00	0.00	768,279.59	218,466.41	22.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,833,785.00	1,833,785.00	0.00	1,615,318.59	218,466.41	11.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(100,012,688.00)	(100,012,688.00)	0.00	(96,944,231.00)	3,068,457.00	-3.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(100,012,688.00)	(100,012,688.00)	0.00	(96,944,231.00)	3,068,457.00	-3.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(99,671,846.00)	(99,671,846.00)	0.00	(96,370,380.59)	3,301,465.41	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,427,641.23	66,427,641.23	6,662,627.31	63,907,935.73	(2,519,705.50)	-3.8%
3) Other State Revenue		8300-8599	60,314,596.47	60,314,596.47	12,788,089.75	63,506,900.21	3,192,303.74	5.3%
4) Other Local Revenue		8600-8799	1,942,034.62	1,942,034.62	2,197,337.08	3,013,221.42	1,071,186.80	55.2%
5) TOTAL, REVENUES			128,684,272.32	128,684,272.32	21,648,054.14	130,428,057.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,042,428.73	59,042,428.73	11,615,340.49	59,038,567.83	3,860.90	0.0%
2) Classified Salaries		2000-2999	22,631,246.83	22,631,246.83	5,799,306.15	22,756,721.41	(125,474.58)	-0.6%
3) Employee Benefits		3000-3999	67,190,217.99	67,190,217.99	9,919,487.21	64,746,288.88	2,443,929.11	3.6%
4) Books and Supplies		4000-4999	32,071,801.32	32,071,801.32	2,388,341.14	19,496,693.98	12,575,107.34	39.2%
5) Services and Other Operating Expenditures		5000-5999	49,228,821.94	49,228,821.94	6,964,174.86	54,971,377.61	(5,742,555.67)	-11.7%
6) Capital Outlay		6000-6999	282,023.00	282,023.00	4,100,997.73	8,491,074.16	(8,209,051.16)	-2910.8%
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	7,445,931.04	7,445,931.04	829,613.34	7,067,075.02	378,856.02	5.1%
9) TOTAL, EXPENDITURES			237,892,470.85	237,892,470.85	41,617,260.92	236,567,798.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,208,198.53)	(109,208,198.53)	(19,969,206.78)	(106,139,741.53)		
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	100,012,688.00	100,012,688.00	0.00	96,944,231.00	(3,068,457.00)	-3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,012,688.00	100,012,688.00	0.00	96,944,231.00		

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)			(9,195,510.53)	(9,195,510.53)	(19,969,206.78)	(9,195,510.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,195,510.53	9,195,510.53		9,195,510.53	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)			9,195,510.53	9,195,510.53		9,195,510.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,195,510.53	9,195,510.53		9,195,510.53		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,951,406.69	9,951,406.69	0.00	9,951,406.69	0.00	0.0%
Special Education Discretionary Grants		8182	913,588.00	913,588.00	0.47	916,838.00	3,250.00	0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	25,982,757.97	25,982,757.97	5,155,345.28	22,207,864.77	(3,774,893.20)	-14.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,216,443.91	2,216,443.91	162,142.91	2,216,443.91	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	254,182.94	254,182.94	20,944.94	254,182.94	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,261,978.37	1,261,978.37	206,404.58	1,261,978.37	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	23,225,133.49	23,225,133.49	914,616.02	23,889,323.09	664,189.60	2.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	2,896.11	427,243.00	427,243.00	New
All Other Federal Revenue	All Other	8290	2,622,149.86	2,622,149.86	200,277.00	2,782,654.96	160,505.10	6.1%
TOTAL, FEDERAL REVENUE			66,427,641.23	66,427,641.23	6,662,627.31	63,907,935.73	(2,519,705.50)	-3.8%
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	24,601,218.00	24,601,218.00	6,397,514.00	24,601,218.00	0.00	0.0%
Prior Years	6500	8319	77,531.00	77,531.00	0.00	77,531.00	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 Material		8560	2,167,229.00	2,167,229.00	177,978.01	2,167,229.00	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	7,038,377.00	7,038,377.00	19,006.18	8,022,830.51	984,453.51	14.0%
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	2,341,471.76	2,341,471.76	3,452,471.03	3,461,464.61	1,119,992.85	47.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	367,842.00	367,842.00	0.00	367,842.00	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	23,720,927.71	23,720,927.71	2,741,120.53	24,808,785.09	1,087,857.38	4.6%
TOTAL, OTHER STATE REVENUE			60,314,596.47	60,314,596.47	12,788,089.75	63,506,900.21	3,192,303.74	5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmer		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	1,749,222.62	1,749,222.62	2,107,743.44	2,820,409.42	1,071,186.80	61.2%
Tuition		8710	192,812.00	192,812.00	89,593.64	192,812.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,942,034.62	1,942,034.62	2,197,337.08	3,013,221.42	1,071,186.80	55.2%
TOTAL, REVENUES			128,684,272.32	128,684,272.32	21,648,054.14	130,428,057.36	1,743,785.04	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,685,223.31	39,685,223.31	7,173,065.35	38,419,554.70	1,265,668.61	3.2%
Certificated Pupil Support Salaries		1200	6,694,949.97	6,694,949.97	1,377,510.45	7,218,869.20	(523,919.23)	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,492,851.00	3,492,851.00	945,617.83	3,584,020.36	(91,169.36)	-2.6%
Other Certificated Salaries		1900	9,169,404.45	9,169,404.45	2,119,146.86	9,816,123.57	(646,719.12)	-7.1%
TOTAL, CERTIFICATED SALARIES			59,042,428.73	59,042,428.73	11,615,340.49	59,038,567.83	3,860.90	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,075,594.00	10,075,594.00	1,900,787.60	9,390,014.69	685,579.31	6.8%
Classified Support Salaries		2200	7,510,189.20	7,510,189.20	2,453,738.58	7,438,588.05	71,601.15	1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,536,274.08	2,536,274.08	740,090.91	2,798,745.66	(262,471.58)	-10.3%
Clerical, Technical and Office Salaries		2400	1,740,883.74	1,740,883.74	501,792.30	1,811,140.49	(70,256.75)	-4.0%
Other Classified Salaries		2900	768,305.81	768,305.81	202,896.76	1,318,232.52	(549,926.71)	-71.6%
TOTAL, CLASSIFIED SALARIES			22,631,246.83	22,631,246.83	5,799,306.15	22,756,721.41	(125,474.58)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,288,033.98	28,288,033.98	1,885,511.22	27,315,458.90	972,575.08	3.4%
PERS		3201-3202	4,169,859.00	4,169,859.00	1,156,938.23	4,838,937.08	(669,078.08)	-16.0%
OASDI/Medicare/Alternative		3301-3302	2,671,518.51	2,671,518.51	624,582.63	2,591,772.02	79,746.49	3.0%
Health and Welfare Benefits		3401-3402	23,786,314.51	23,786,314.51	4,590,740.58	22,089,290.86	1,697,023.65	7.1%
Unemployment Insurance		3501-3502	40,732.11	40,732.11	8,638.00	42,044.40	(1,312.29)	-3.2%
Workers' Compensation		3601-3602	1,369,675.14	1,369,675.14	292,568.01	1,303,156.50	66,518.64	4.9%
OPEB, Allocated		3701-3702	6,842,471.72	6,842,471.72	1,355,069.43	6,542,623.32	299,848.40	4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,613.02	21,613.02	5,439.11	23,005.80	(1,392.78)	-6.4%
TOTAL, EMPLOYEE BENEFITS			67,190,217.99	67,190,217.99	9,919,487.21	64,746,288.88	2,443,929.11	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,112,833.08	3,112,833.08	1,679,809.26	3,112,833.08	0.00	0.0%
Books and Other Reference Materials		4200	45,534.00	45,534.00	0.00	133,118.78	(87,584.78)	-192.4%
Materials and Supplies		4300	28,400,423.24	28,400,423.24	592,328.97	15,119,893.71	13,280,529.53	46.8%
Noncapitalized Equipment		4400	513,011.00	513,011.00	116,202.91	1,130,848.41	(617,837.41)	-120.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,071,801.32	32,071,801.32	2,388,341.14	19,496,693.98	12,575,107.34	39.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	41,397,710.87	41,397,710.87	5,025,002.19	43,111,705.23	(1,713,994.36)	-4.1%
Travel and Conferences		5200	352,526.42	352,526.42	95,465.61	937,641.01	(585,114.59)	-166.0%
Dues and Memberships		5300	3,000.00	3,000.00	13,225.00	114,675.71	(111,675.71)	-3722.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,200.00	7,200.00	2,917.00	7,700.00	(500.00)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	647,325.00	647,325.00	54,337.92	602,129.97	45,195.03	7.0%
Transfers of Direct Costs		5710	237,594.00	237,594.00	32,679.96	299,560.99	(61,966.99)	-26.1%
Transfers of Direct Costs - Interfund		5750	(23,500.00)	(23,500.00)	(24,755.25)	(42,567.66)	19,067.66	-81.1%
Professional/Consulting Services and Operating Expenditures		5800	6,569,395.65	6,569,395.65	1,762,305.40	9,899,206.13	(3,329,810.48)	-50.7%
Communications		5900	37,570.00	37,570.00	2,997.03	41,326.23	(3,756.23)	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,228,821.94	49,228,821.94	6,964,174.86	54,971,377.61	(5,742,555.67)	-11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	197,743.98	356,833.69	(356,833.69)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	3,850,540.87	6,794,462.33	(6,794,462.33)	New
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	282,023.00	282,023.00	52,712.88	1,277,006.95	(994,983.95)	-352.8%
Equipment Replacement		6500	0.00	0.00	0.00	62,771.19	(62,771.19)	New
TOTAL, CAPITAL OUTLAY			282,023.00	282,023.00	4,100,997.73	8,491,074.16	(8,209,051.16)	-2910.8%
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	7,445,931.04	7,445,931.04	829,613.34	7,067,075.02	378,856.02	5.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,445,931.04	7,445,931.04	829,613.34	7,067,075.02	378,856.02	5.1%
TOTAL, EXPENDITURES			237,892,470.85	237,892,470.85	41,617,260.92	236,567,798.89	1,324,671.96	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	100,012,688.00	100,012,688.00	0.00	96,944,231.00	(3,068,457.00)	-3.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			100,012,688.00	100,012,688.00	0.00	96,944,231.00	(3,068,457.00)	-3.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,012,688.00	100,012,688.00	0.00	96,944,231.00	3,068,457.00	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	411,797,231.10	411,797,231.10	85,037,122.21	411,497,542.10	(299,689.00)	-0.1%
2) Federal Revenue		8100-8299	66,583,549.53	66,583,549.53	6,662,627.31	64,063,844.03	(2,519,705.50)	-3.8%
3) Other State Revenue		8300-8599	72,319,786.25	72,319,786.25	12,873,297.86	75,512,089.99	3,192,303.74	4.4%
4) Other Local Revenue		8600-8799	9,090,754.62	9,090,754.62	2,811,379.01	10,260,917.76	1,170,163.14	12.9%
5) TOTAL, REVENUES			559,791,321.50	559,791,321.50	107,384,426.39	561,334,393.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	222,800,621.49	222,800,621.49	45,754,893.65	221,497,842.20	1,302,779.29	0.6%
2) Classified Salaries		2000-2999	62,778,940.58	62,778,940.58	17,339,440.73	63,269,285.29	(490,344.71)	-0.8%
3) Employee Benefits		3000-3999	177,606,806.44	177,606,806.44	35,102,480.74	173,298,933.65	4,307,872.79	2.4%
4) Books and Supplies		4000-4999	41,196,691.23	41,196,691.23	2,997,018.54	26,437,962.50	14,758,728.73	35.8%
5) Services and Other Operating Expenditures		5000-5999	75,194,801.94	75,194,801.94	13,733,934.96	80,888,304.30	(5,693,502.36)	-7.6%
6) Capital Outlay		6000-6999	627,792.00	627,792.00	4,182,755.88	8,916,539.94	(8,288,747.94)	-1320.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	481,300.00	481,300.00	86,912.00	631,292.00	(149,992.00)	-31.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,847,912.46)	(1,847,912.46)	(2,813.38)	(1,848,681.60)	769.14	0.0%
9) TOTAL, EXPENDITURES			578,839,041.22	578,839,041.22	119,194,623.12	573,091,478.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,047,719.72)	(19,047,719.72)	(11,810,196.73)	(11,757,084.40)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,174,627.00	2,174,627.00	0.00	2,189,169.00	14,542.00	0.7%
b) Transfers Out		7600-7629	1,833,785.00	1,833,785.00	0.00	1,615,318.59	218,466.41	11.9%
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			340,842.00	340,842.00	0.00	573,850.41		

Description	Resource Codes	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)			(18,706,877.72)	(18,706,877.72)	(11,810,196.73)	(11,183,233.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,329,345.32	70,329,345.32		70,329,345.32	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)			70,329,345.32	70,329,345.32		70,329,345.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,329,345.32	70,329,345.32		70,329,345.32		
2) Ending Balance, June 30 (E + F1e)			51,622,467.60	51,622,467.60		59,146,111.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	104,845.11	104,845.11		104,845.11		
Prepaid Items		9713	19,306.00	19,306.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,000,000.00	6,000,000.00		6,000,000.00		
Science textbooks	0000	9780	6,000,000.00					
Science Textbooks	0000	9780		6,000,000.00				
Science Textbooks	0000	9780				6,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	45,273,316.49	45,273,316.49		11,494,135.94		
Unassigned/Unappropriated Amount		9790	0.00	0.00		41,322,130.28		

Description	Resource Codes	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	262,075,453.00	262,075,453.00	72,965,407.00	261,775,764.00	(299,689.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	58,445,520.00	58,445,520.00	16,119,877.00	58,445,520.00	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	710,538.46	710,538.46	0.00	710,538.46	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	70,646,176.73	70,646,176.73	0.00	70,646,176.73	0.00	0.0%
Unsecured Roll Taxes		8042	2,708,758.63	2,708,758.63	0.00	2,708,758.63	0.00	0.0%
Prior Years' Taxes		8043	743,096.74	743,096.74	0.00	743,096.74	0.00	0.0%
Supplemental Taxes		8044	1,894,300.35	1,894,300.35	0.00	1,894,300.35	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,685,329.78	18,685,329.78	0.00	18,685,329.78	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,653,105.61	8,653,105.61	0.00	8,653,105.61	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	27,839.60	27,839.60	3,101.21	27,839.60	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(13,919.80)	(13,919.80)	0.00	(13,919.80)	0.00	0.0%
Subtotal, LCFF Sources			424,576,199.10	424,576,199.10	89,088,385.21	424,276,510.10	(299,689.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,778,968.00)	(12,778,968.00)	(4,051,263.00)	(12,778,968.00)	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			411,797,231.10	411,797,231.10	85,037,122.21	411,497,542.10	(299,689.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,951,406.69	9,951,406.69	0.00	9,951,406.69	0.00	0.0%
Special Education Discretionary Grants		8182	913,588.00	913,588.00	0.47	916,838.00	3,250.00	0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	25,982,757.97	25,982,757.97	5,155,345.28	22,207,864.77	(3,774,893.20)	-14.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,216,443.91	2,216,443.91	162,142.91	2,216,443.91	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	254,182.94	254,182.94	20,944.94	254,182.94	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,261,978.37	1,261,978.37	206,404.58	1,261,978.37	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	23,225,133.49	23,225,133.49	914,616.02	23,889,323.09	664,189.60	2.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	2,896.11	427,243.00	427,243.00	New
All Other Federal Revenue	All Other	8290	2,778,058.16	2,778,058.16	200,277.00	2,938,563.26	160,505.10	5.8%
TOTAL, FEDERAL REVENUE			66,583,549.53	66,583,549.53	6,662,627.31	64,063,844.03	(2,519,705.50)	-3.8%
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	24,601,218.00	24,601,218.00	6,397,514.00	24,601,218.00	0.00	0.0%
Prior Years	6500	8319	77,531.00	77,531.00	0.00	77,531.00	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	1,548,748.00	1,548,748.00	0.00	1,548,748.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	8,423,214.78	8,423,214.78	256,341.12	8,423,214.78	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	7,038,377.00	7,038,377.00	19,006.18	8,022,830.51	984,453.51	14.0%
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	2,341,471.76	2,341,471.76	3,452,471.03	3,461,464.61	1,119,992.85	47.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	367,842.00	367,842.00	0.00	367,842.00	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	27,921,383.71	27,921,383.71	2,747,965.53	29,009,241.09	1,087,857.38	3.9%
TOTAL, OTHER STATE REVENUE			72,319,786.25	72,319,786.25	12,873,297.86	75,512,089.99	3,192,303.74	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	69,057.00	69,057.00	16,637.00	83,624.40	14,567.40	21.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,533,034.00	2,533,034.00	274,053.30	2,533,034.00	0.00	0.0%
Interest		8660	1,855,400.00	1,855,400.00	844.42	1,855,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,825,532.00	1,825,532.00	44,513.46	1,825,532.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,128.00	5,128.00	0.00	5,128.00	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	2,609,791.62	2,609,791.62	2,385,737.19	3,765,387.36	1,155,595.74	44.3%
Tuition		8710	192,812.00	192,812.00	89,593.64	192,812.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,090,754.62	9,090,754.62	2,811,379.01	10,260,917.76	1,170,163.14	12.9%
TOTAL, REVENUES			559,791,321.50	559,791,321.50	107,384,426.39	561,334,393.88	1,543,072.38	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	177,949,838.07	177,949,838.07	34,623,056.29	175,911,346.03	2,038,492.04	1.1%
Certificated Pupil Support Salaries		1200	13,478,620.97	13,478,620.97	2,815,111.54	14,572,060.41	(1,093,439.44)	-8.1%
Certificated Supervisors' and Administrators' Salaries		1300	21,028,554.00	21,028,554.00	5,917,479.19	20,160,316.26	868,237.74	4.1%
Other Certificated Salaries		1900	10,343,608.45	10,343,608.45	2,399,246.63	10,854,119.50	(510,511.05)	-4.9%
TOTAL, CERTIFICATED SALARIES			222,800,621.49	222,800,621.49	45,754,893.65	221,497,842.20	1,302,779.29	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,415,018.00	11,415,018.00	2,089,339.14	11,072,643.03	342,374.97	3.0%
Classified Support Salaries		2200	24,733,376.20	24,733,376.20	7,328,843.58	24,341,539.45	391,836.75	1.6%
Classified Supervisors' and Administrators' Salaries		2300	7,184,124.83	7,184,124.83	2,160,306.05	7,402,362.35	(218,237.52)	-3.0%
Clerical, Technical and Office Salaries		2400	16,825,285.74	16,825,285.74	5,132,782.04	17,232,091.88	(406,806.14)	-2.4%
Other Classified Salaries		2900	2,621,135.81	2,621,135.81	628,169.92	3,220,648.58	(599,512.77)	-22.9%
TOTAL, CLASSIFIED SALARIES			62,778,940.58	62,778,940.58	17,339,440.73	63,269,285.29	(490,344.71)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,926,272.58	55,926,272.58	7,576,071.69	53,562,003.46	2,364,269.12	4.2%
PERS		3201-3202	11,347,774.86	11,347,774.86	3,276,806.84	12,693,284.72	(1,345,509.86)	-11.9%
OASDI/Medicare/Alternative		3301-3302	8,592,572.55	8,592,572.55	1,990,591.75	8,119,989.64	472,582.91	5.5%
Health and Welfare Benefits		3401-3402	75,131,419.25	75,131,419.25	16,409,569.87	72,664,870.18	2,466,549.07	3.3%
Unemployment Insurance		3501-3502	152,955.72	152,955.72	31,293.19	144,332.00	8,623.72	5.6%
Workers' Compensation		3601-3602	4,906,011.28	4,906,011.28	1,059,989.84	4,738,703.67	167,307.61	3.4%
OPEB, Allocated		3701-3702	21,463,843.00	21,463,843.00	4,737,070.78	21,287,923.93	175,919.07	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	85,957.20	85,957.20	21,086.78	87,826.05	(1,868.85)	-2.2%
TOTAL, EMPLOYEE BENEFITS			177,606,806.44	177,606,806.44	35,102,480.74	173,298,933.65	4,307,872.79	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,229,343.08	3,229,343.08	1,679,809.26	3,209,673.80	19,669.28	0.6%
Books and Other Reference Materials		4200	134,011.00	134,011.00	326.79	246,708.60	(112,697.60)	-84.1%
Materials and Supplies		4300	36,815,918.15	36,815,918.15	1,143,576.25	20,437,406.12	16,378,512.03	44.5%
Noncapitalized Equipment		4400	1,017,419.00	1,017,419.00	173,306.24	2,544,173.98	(1,526,754.98)	-150.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,196,691.23	41,196,691.23	2,997,018.54	26,437,962.50	14,758,728.73	35.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	41,644,310.87	41,644,310.87	5,180,334.16	43,819,266.88	(2,174,956.01)	-5.2%
Travel and Conferences		5200	808,796.42	808,796.42	110,069.57	1,114,713.76	(305,917.34)	-37.8%
Dues and Memberships		5300	138,801.00	138,801.00	61,780.00	257,003.54	(118,202.54)	-85.2%
Insurance		5400-5450	1,693,386.00	1,693,386.00	973,150.73	1,947,512.00	(254,126.00)	-15.0%
Operations and Housekeeping Services		5500	10,520,956.00	10,520,956.00	2,565,971.88	10,483,617.87	37,338.13	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,960,994.00	1,960,994.00	250,536.61	1,884,311.38	76,682.62	3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,632,936.00)	(1,632,936.00)	(27,859.42)	(1,562,273.88)	(70,662.12)	4.3%
Professional/Consulting Services and Operating Expenditures		5800	18,704,535.65	18,704,535.65	4,325,302.58	21,687,346.13	(2,982,810.48)	-15.9%
Communications		5900	1,355,958.00	1,355,958.00	294,648.85	1,256,806.62	99,151.38	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,194,801.94	75,194,801.94	13,733,934.96	80,888,304.30	(5,693,502.36)	-7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	276,208.60	414,833.69	(414,833.69)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	3,850,540.87	6,815,462.33	(6,815,462.33)	New
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	568,723.00	568,723.00	52,759.66	1,568,253.73	(999,530.73)	-175.8%
Equipment Replacement		6500	59,069.00	59,069.00	3,246.75	117,990.19	(58,921.19)	-99.7%
TOTAL, CAPITAL OUTLAY			627,792.00	627,792.00	4,182,755.88	8,916,539.94	(8,288,747.94)	-1320.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	471,000.00	471,000.00	86,912.00	620,992.00	(149,992.00)	-31.8%
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	10,300.00	10,300.00	0.00	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			481,300.00	481,300.00	86,912.00	631,292.00	(149,992.00)	-31.2%
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	(1,847,912.46)	(1,847,912.46)	(2,813.38)	(1,848,681.60)	769.14	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,847,912.46)	(1,847,912.46)	(2,813.38)	(1,848,681.60)	769.14	0.0%
TOTAL, EXPENDITURES			578,839,041.22	578,839,041.22	119,194,623.12	573,091,478.28	5,747,562.94	1.0%

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	2,174,627.00	2,174,627.00	0.00	2,189,169.00	14,542.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,174,627.00	2,174,627.00	0.00	2,189,169.00	14,542.00	0.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	847,039.00	847,039.00	0.00	847,039.00	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	986,746.00	986,746.00	0.00	768,279.59	218,466.41	22.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,833,785.00	1,833,785.00	0.00	1,615,318.59	218,466.41	11.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			340,842.00	340,842.00	0.00	573,850.41	(233,008.41)	68.4%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria.

Description	Resource Codes	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	18,318,162.00	18,318,162.00	5,275,393.00	18,096,152.00	(222,010.00)	-1.2%
2) Federal Revenue		8100-8299	311,273.05	311,273.05	57,861.03	311,273.05	0.00	0.0%
3) Other State Revenue		8300-8599	2,531,697.09	2,531,697.09	36,553.41	2,545,817.97	14,120.88	0.6%
4) Other Local Revenue		8600-8799	27,906.73	27,906.73	39,315.34	46,157.31	18,250.58	65.4%
5) TOTAL, REVENUES			21,189,038.87	21,189,038.87	5,409,122.78	20,999,400.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,687,575.00	7,687,575.00	1,809,434.04	7,951,825.19	(264,250.19)	-3.4%
2) Classified Salaries		2000-2999	1,206,571.00	1,206,571.00	345,286.56	1,251,484.52	(44,913.52)	-3.7%
3) Employee Benefits		3000-3999	5,859,507.00	5,859,507.00	1,119,620.15	5,830,391.74	29,115.26	0.5%
4) Books and Supplies		4000-4999	2,085,993.32	2,085,993.32	23,963.29	2,780,804.12	(694,810.80)	-33.3%
5) Services and Other Operating Expenditures		5000-5999	2,047,508.00	2,047,508.00	138,004.68	1,991,377.22	56,130.78	2.7%
6) Capital Outlay		6000-6999	0.00	0.00	65,146.10	1,054,357.45	(1,054,357.45)	New
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	54,315.84	54,315.84	0.00	54,076.11	239.73	0.4%
9) TOTAL, EXPENDITURES			18,941,470.16	18,941,470.16	3,501,454.82	20,914,316.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,247,568.71	2,247,568.71	1,907,667.96	85,083.98		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	626,746.00	626,746.00	0.00	408,279.59	(218,466.41)	-34.9%
b) Transfers Out		7600-7629	2,174,627.00	2,174,627.00	0.00	2,189,168.62	(14,541.62)	-0.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,547,881.00)	(1,547,881.00)	0.00	(1,780,889.03)		

Description	Resource Codes	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)			699,687.71	699,687.71	1,907,667.96	(1,695,805.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,854,437.40	3,854,437.40		3,854,437.40	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,854,437.40	3,854,437.40		3,854,437.40		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,854,437.40	3,854,437.40		3,854,437.40		
2) Ending Balance, June 30 (E + F1e)			4,554,125.11	4,554,125.11		2,158,632.35		
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			1,533,918.90	1,533,918.90		1,533,558.90		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	3,020,206.21	3,020,206.21		625,073.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,179,793.00	16,179,793.00	3,406,884.00	15,007,314.00	(1,172,479.00)	-7.2%
Education Protection Account State Aid - Current Year		8012	2,138,369.00	2,138,369.00	655,742.00	2,225,964.00	87,595.00	4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	1,212,767.00	862,874.00	862,874.00	New
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			18,318,162.00	18,318,162.00	5,275,393.00	18,096,152.00	(222,010.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	311,273.05	311,273.05	57,861.03	311,273.05	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			311,273.05	311,273.05	57,861.03	311,273.05	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,649.00	48,649.00	0.00	49,607.00	958.00	2.0%
Lottery - Unrestricted and Instructional Materials		8560	503,895.64	503,895.64	16,353.41	517,058.52	13,162.88	2.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,215,807.45	1,215,807.45	0.00	1,215,807.45	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	763,345.00	763,345.00	20,200.00	763,345.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,531,697.09	2,531,697.09	36,553.41	2,545,817.97	14,120.88	0.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	27,906.73	27,906.73	39,315.34	46,157.31	18,250.58	65.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,906.73	27,906.73	39,315.34	46,157.31	18,250.58	65.4%
TOTAL, REVENUES			21,189,038.87	21,189,038.87	5,409,122.78	20,999,400.33		

Description	Resource Codes	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	6,760,348.00	6,760,348.00	1,537,555.96	6,940,157.65	(179,809.65)	-2.7%
Certificated Pupil Support Salaries		1200	141,780.00	141,780.00	19,840.74	147,560.00	(5,780.00)	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	753,141.00	753,141.00	220,043.37	857,813.54	(104,672.54)	-13.9%
Other Certificated Salaries		1900	32,306.00	32,306.00	31,993.97	6,294.00	26,012.00	80.5%
TOTAL, CERTIFICATED SALARIES			7,687,575.00	7,687,575.00	1,809,434.04	7,951,825.19	(264,250.19)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	112,168.00	112,168.00	15,433.57	107,070.00	5,098.00	4.5%
Classified Support Salaries		2200	338,238.00	338,238.00	128,339.31	353,470.27	(15,232.27)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	87,918.00	87,918.00	42,387.68	89,675.00	(1,757.00)	-2.0%
Clerical, Technical and Office Salaries		2400	472,245.00	472,245.00	133,072.94	456,158.25	16,086.75	3.4%
Other Classified Salaries		2900	196,002.00	196,002.00	26,053.06	245,111.00	(49,109.00)	-25.1%
TOTAL, CLASSIFIED SALARIES			1,206,571.00	1,206,571.00	345,286.56	1,251,484.52	(44,913.52)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,111,177.00	2,111,177.00	295,858.89	2,089,796.74	21,380.26	1.0%
PERS		3201-3202	181,899.00	181,899.00	57,588.90	189,737.00	(7,838.00)	-4.3%
OASDI/Medicare/Alternative		3301-3302	204,709.00	204,709.00	52,231.04	206,509.67	(1,800.67)	-0.9%
Health and Welfare Benefits		3401-3402	2,517,936.00	2,517,936.00	523,692.16	2,491,086.32	26,849.68	1.1%
Unemployment Insurance		3501-3502	4,450.00	4,450.00	1,071.27	4,512.06	(62.06)	-1.4%
Workers' Compensation		3601-3602	149,418.00	149,418.00	36,199.65	151,539.95	(2,121.95)	-1.4%
OPEB, Allocated		3701-3702	687,600.00	687,600.00	152,312.48	694,884.00	(7,284.00)	-1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,318.00	2,318.00	665.76	2,326.00	(8.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			5,859,507.00	5,859,507.00	1,119,620.15	5,830,391.74	29,115.26	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	140,639.00	140,639.00	5,005.00	133,472.00	7,167.00	5.1%
Books and Other Reference Materials		4200	5,887.00	5,887.00	661.80	8,670.49	(2,783.49)	-47.3%
Materials and Supplies		4300	1,909,967.32	1,909,967.32	18,293.28	2,574,951.99	(664,984.67)	-34.8%
Noncapitalized Equipment		4400	29,500.00	29,500.00	3.21	63,709.64	(34,209.64)	-116.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,085,993.32	2,085,993.32	23,963.29	2,780,804.12	(694,810.80)	-33.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	1,370.00	(1,370.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	393,131.00	393,131.00	94,763.36	381,493.00	11,638.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,522.00	29,522.00	1,224.99	35,089.00	(5,567.00)	-18.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,538,136.00	1,538,136.00	6,181.27	1,446,378.38	91,757.62	6.0%
Professional/Consulting Services and Operating Expenditures		5800	71,988.00	71,988.00	35,286.97	112,260.44	(40,272.44)	-55.9%
Communications		5900	9,731.00	9,731.00	548.09	9,786.40	(55.40)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,047,508.00	2,047,508.00	138,004.68	1,991,377.22	56,130.78	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	65,146.10	1,054,357.45	(1,054,357.45)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	65,146.10	1,054,357.45	(1,054,357.45)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	54,315.84	54,315.84	0.00	54,076.11	239.73	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			54,315.84	54,315.84	0.00	54,076.11	239.73	0.4%
TOTAL, EXPENDITURES			18,941,470.16	18,941,470.16	3,501,454.82	20,914,316.35		

Description	Resource Codes	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	626,746.00	626,746.00	0.00	408,279.59	(218,466.41)	-34.9%
(a) TOTAL, INTERFUND TRANSFERS IN			626,746.00	626,746.00	0.00	408,279.59	(218,466.41)	-34.9%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,174,627.00	2,174,627.00	0.00	2,189,168.62	(14,541.62)	-0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,174,627.00	2,174,627.00	0.00	2,189,168.62	(14,541.62)	-0.7%
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)			(1,547,881.00)	(1,547,881.00)	0.00	(1,780,889.03)		

Resource	Description	2019/20 Projected Year Totals
6230	California Clean Energy Jobs Act	1,215,807.45
6300	Lottery: Instructional Materials	159,373.34
7311	Classified School Employee Professional Development Block	5,567.00
7510	Low-Performing Students Block Grant	19,760.00
9010	Other Restricted Local	133,051.11
Total, Restricted Balance		<u>1,533,558.90</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	632,205.85	632,205.85	126,539.20	761,040.85	128,835.00	20.4%
3) Other State Revenue		8300-8599	2,030,886.70	2,030,886.70	176,381.00	2,030,886.70	0.00	0.0%
4) Other Local Revenue		8600-8799	3,939,481.00	3,939,481.00	930,753.51	3,921,481.00	(18,000.00)	-0.5%
5) TOTAL, REVENUES			6,602,573.55	6,602,573.55	1,233,673.71	6,713,408.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,067,806.00	2,067,806.00	674,372.10	2,052,913.00	14,893.00	0.7%
2) Classified Salaries		2000-2999	1,401,911.00	1,401,911.00	479,842.26	1,453,857.00	(51,946.00)	-3.7%
3) Employee Benefits		3000-3999	2,500,355.59	2,500,355.59	642,858.69	2,536,966.59	(36,611.00)	-1.5%
4) Books and Supplies		4000-4999	275,049.93	275,049.93	45,906.31	421,771.69	(146,721.76)	-53.3%
5) Services and Other Operating Expenditures		5000-5999	645,176.41	645,176.41	158,810.19	534,616.78	110,559.63	17.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	72,274.62	72,274.62	2,783.89	73,283.49	(1,008.87)	-1.4%
9) TOTAL, EXPENDITURES			6,962,573.55	6,962,573.55	2,004,573.44	7,073,408.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(360,000.00)	(360,000.00)	(770,899.73)	(360,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			360,000.00	360,000.00	0.00	360,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(770,899.73)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	77,991.70	77,991.70	77,991.70	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				77,991.70	77,991.70	77,991.70		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				77,991.70	77,991.70	77,991.70		
2) Ending Balance, June 30 (E + F1e)				77,991.70	77,991.70	77,991.70		
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	77,991.70	77,991.70	77,991.70		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	285,500.00	285,500.00	62,937.39	296,220.00	10,720.00	3.8%
All Other Federal Revenue	All Other	8290	346,705.85	346,705.85	63,601.81	464,820.85	118,115.00	34.1%
TOTAL, FEDERAL REVENUE			632,205.85	632,205.85	126,539.20	761,040.85	128,835.00	20.4%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,235,606.00	1,235,606.00	0.00	1,235,606.00	0.00	0.0%
All Other State Revenue	All Other	8590	795,280.70	795,280.70	176,381.00	795,280.70	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,030,886.70	2,030,886.70	176,381.00	2,030,886.70	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1.39	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	2,581,377.00	2,581,377.00	480,564.65	2,563,377.00	(18,000.00)	-0.7%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,358,104.00	1,358,104.00	450,187.47	1,358,104.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,939,481.00	3,939,481.00	930,753.51	3,921,481.00	(18,000.00)	-0.5%
TOTAL, REVENUES			6,602,573.55	6,602,573.55	1,233,673.71	6,713,408.55		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,679,740.00	1,679,740.00	546,395.84	1,664,847.00	14,893.00	0.9%
Certificated Pupil Support Salaries		1200	118,428.00	118,428.00	38,061.13	118,428.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	269,638.00	269,638.00	89,879.40	269,638.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	35.73	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,067,806.00	2,067,806.00	674,372.10	2,052,913.00	14,893.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	146,796.00	146,796.00	47,130.79	146,796.00	0.00	0.0%
Classified Support Salaries		2200	468,646.00	468,646.00	165,216.42	479,366.00	(10,720.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	284,707.00	284,707.00	101,052.95	296,019.00	(11,312.00)	-4.0%
Clerical, Technical and Office Salaries		2400	435,156.00	435,156.00	147,294.83	465,070.00	(29,914.00)	-6.9%
Other Classified Salaries		2900	66,606.00	66,606.00	19,147.27	66,606.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,401,911.00	1,401,911.00	479,842.26	1,453,857.00	(51,946.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	576,843.00	576,843.00	108,239.96	574,296.00	2,547.00	0.4%
PERS		3201-3202	269,575.00	269,575.00	91,006.35	277,218.00	(7,643.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	138,538.59	138,538.59	45,914.50	141,453.59	(2,915.00)	-2.1%
Health and Welfare Benefits		3401-3402	1,115,557.00	1,115,557.00	294,259.93	1,138,998.00	(23,441.00)	-2.1%
Unemployment Insurance		3501-3502	1,732.00	1,732.00	569.53	1,749.00	(17.00)	-1.0%
Workers' Compensation		3601-3602	58,293.00	58,293.00	19,390.76	58,737.00	(444.00)	-0.8%
OPEB, Allocated		3701-3702	338,743.00	338,743.00	83,122.80	343,429.00	(4,686.00)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,074.00	1,074.00	354.86	1,086.00	(12.00)	-1.1%
TOTAL, EMPLOYEE BENEFITS			2,500,355.59	2,500,355.59	642,858.69	2,536,966.59	(36,611.00)	-1.5%
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	8,127.09	(8,127.09)	New
Materials and Supplies		4300	275,049.93	275,049.93	37,359.45	408,506.64	(133,456.71)	-48.5%
Noncapitalized Equipment		4400	0.00	0.00	8,546.86	5,137.96	(5,137.96)	New
TOTAL, BOOKS AND SUPPLIES			275,049.93	275,049.93	45,906.31	421,771.69	(146,721.76)	-53.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	187,024.71	187,024.71	0.00	199,329.71	(12,305.00)	-6.6%
Travel and Conferences		5200	0.00	0.00	3,962.99	33,437.16	(33,437.16)	New
Dues and Memberships		5300	6,000.00	6,000.00	2,820.00	7,549.00	(1,549.00)	-25.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	221,200.00	221,200.00	74,806.13	153,463.67	67,736.33	30.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,898.00	46,898.00	664.89	5,022.00	41,876.00	89.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	4,648.82	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	184,053.70	184,053.70	71,907.36	135,105.79	48,947.91	26.6%
Communications		5900	0.00	0.00	0.00	709.45	(709.45)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			645,176.41	645,176.41	158,810.19	534,616.78	110,559.63	17.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	72,274.62	72,274.62	2,783.89	73,283.49	(1,008.87)	-1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,274.62	72,274.62	2,783.89	73,283.49	(1,008.87)	-1.4%
TOTAL, EXPENDITURES			6,962,573.55	6,962,573.55	2,004,573.44	7,073,408.55		

Description	Resource Codes	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	360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			360,000.00	360,000.00	0.00	360,000.00		

Resource	Description	2019/20 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	77,428.00
7810	Other Restricted State	563.70
Total, Restricted Balance		<u>77,991.70</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	6,107,660.00	6,107,660.00	683,767.40	6,220,320.53	112,660.53	1.8%
3) Other State Revenue		8300-8599	5,221,235.98	5,221,235.98	672,464.29	5,221,235.98	0.00	0.0%
4) Other Local Revenue		8600-8799	2,496,852.00	2,496,852.00	341,418.07	2,496,852.00	0.00	0.0%
5) TOTAL, REVENUES			13,825,747.98	13,825,747.98	1,697,649.76	13,938,408.51		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,259,372.00	5,259,372.00	1,255,476.67	5,259,372.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,696,625.00	2,696,625.00	874,734.66	2,696,625.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,339,048.00	5,339,048.00	1,154,737.03	5,339,048.00	0.00	0.0%
4) Books and Supplies		4000-4999	617,550.47	617,550.47	13,387.30	702,249.50	(84,699.03)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	208,056.00	208,056.00	25,684.03	236,017.50	(27,961.50)	-13.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	567,772.00	567,772.00	0.00	567,772.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,688,423.47	14,688,423.47	3,324,019.69	14,801,084.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(862,675.49)	(862,675.49)	(1,626,369.93)	(862,675.49)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	847,039.00	847,039.00	0.00	847,039.00	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			847,039.00	847,039.00	0.00	847,039.00		

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)			(15,636.49)	(15,636.49)	(1,626,369.93)	(15,636.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	15,636.49	15,636.49		15,636.49	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)			15,636.49	15,636.49		15,636.49		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,636.49	15,636.49		15,636.49		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,107,660.00	6,107,660.00	683,767.40	6,220,320.53	112,660.53	1.8%
TOTAL, FEDERAL REVENUE			6,107,660.00	6,107,660.00	683,767.40	6,220,320.53	112,660.53	1.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	4,565,429.00	4,565,429.00	412,796.23	4,565,429.00	0.00	0.0%
All Other State Revenue	All Other	8590	655,806.98	655,806.98	259,668.06	655,806.98	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,221,235.98	5,221,235.98	672,464.29	5,221,235.98	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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								
Child Development Parent Fees		8673	1,509,760.00	1,509,760.00	196,886.59	1,509,760.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	987,092.00	987,092.00	144,531.48	987,092.00	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			2,496,852.00	2,496,852.00	341,418.07	2,496,852.00	0.00	0.0%
TOTAL, REVENUES			13,825,747.98	13,825,747.98	1,697,649.76	13,938,408.51		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,649,571.00	4,649,571.00	1,056,798.01	4,649,571.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	123,066.00	123,066.00	38,199.11	123,066.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	481,228.00	481,228.00	159,505.45	481,228.00	0.00	0.0%
Other Certificated Salaries		1900	5,507.00	5,507.00	974.10	5,507.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,259,372.00	5,259,372.00	1,255,476.67	5,259,372.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,387,499.00	1,387,499.00	472,452.53	1,387,499.00	0.00	0.0%
Classified Support Salaries		2200	639,362.00	639,362.00	140,206.59	639,362.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	89,620.00	89,620.00	33,837.08	89,620.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	549,557.00	549,557.00	205,702.82	549,557.00	0.00	0.0%
Other Classified Salaries		2900	30,587.00	30,587.00	22,535.64	30,587.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,696,625.00	2,696,625.00	874,734.66	2,696,625.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,331,827.00	1,331,827.00	186,864.95	1,331,827.00	0.00	0.0%
PERS		3201-3202	448,798.00	448,798.00	127,335.23	448,798.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	290,756.19	290,756.19	82,130.41	290,756.19	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,475,920.00	2,475,920.00	570,252.64	2,475,920.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,970.00	3,970.00	1,060.12	3,970.00	0.00	0.0%
Workers' Compensation		3601-3602	132,821.81	132,821.81	35,787.83	132,821.81	0.00	0.0%
OPEB, Allocated		3701-3702	652,804.00	652,804.00	150,736.79	652,804.00	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	2,151.00	2,151.00	569.06	2,151.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,339,048.00	5,339,048.00	1,154,737.03	5,339,048.00	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	606,550.47	606,550.47	13,387.30	690,254.60	(83,704.13)	-13.8%
Noncapitalized Equipment		4400	11,000.00	11,000.00	0.00	11,994.90	(994.90)	-9.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			617,550.47	617,550.47	13,387.30	702,249.50	(84,699.03)	-13.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,400.00	14,400.00	1,340.75	15,300.00	(900.00)	-6.3%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	11,000.00	2,820.00	12,000.00	(1,000.00)	-9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,900.00	22,900.00	198.00	22,900.00	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	96,800.00	96,800.00	13,920.81	99,100.00	(2,300.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	60,556.00	60,556.00	6,206.02	84,317.50	(23,761.50)	-39.2%
Communications		5900	1,800.00	1,800.00	1,198.45	1,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,056.00	208,056.00	25,684.03	236,017.50	(27,961.50)	-13.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	567,772.00	567,772.00	0.00	567,772.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			567,772.00	567,772.00	0.00	567,772.00	0.00	0.0%
TOTAL, EXPENDITURES			14,688,423.47	14,688,423.47	3,324,019.69	14,801,084.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	847,039.00	847,039.00	0.00	847,039.00	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			847,039.00	847,039.00	0.00	847,039.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			847,039.00	847,039.00	0.00	847,039.00		

Resource	Description	2019/20 Projected Year Totals
	Total, Restricted Balance	<u>0.00</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	24,167,991.00	24,167,991.00	183,461.72	24,167,991.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,500,000.00	1,500,000.00	508.81	1,500,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,280,000.00	1,280,000.00	205,307.32	1,280,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,947,991.00	26,947,991.00	389,277.85	26,947,991.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,318,337.00	7,318,337.00	1,786,289.26	7,657,044.00	(338,707.00)	-4.6%
3) Employee Benefits		3000-3999	4,884,485.00	4,884,485.00	1,164,820.57	5,024,783.00	(140,298.00)	-2.9%
4) Books and Supplies		4000-4999	13,136,326.00	13,136,326.00	1,788,886.20	12,602,321.00	534,005.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	296,000.00	296,000.00	130,231.46	381,000.00	(85,000.00)	-28.7%
6) Capital Outlay		6000-6999	160,000.00	160,000.00	5,435.33	130,000.00	30,000.00	18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,153,550.00	1,153,550.00	29.49	1,153,550.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,948,698.00	26,948,698.00	4,875,692.31	26,948,698.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(707.00)	(707.00)	(4,486,414.46)	(707.00)		
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)			(707.00)	(707.00)	(4,486,414.46)	(707.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,582,506.51	12,582,506.51		12,582,506.51	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)			12,582,506.51	12,582,506.51		12,582,506.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,582,506.51	12,582,506.51		12,582,506.51		
2) Ending Balance, June 30 (E + F1e)			12,581,799.51	12,581,799.51		12,581,799.51		
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	12,358,126.41	12,358,126.41		12,358,126.41		
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	223,673.10	223,673.10		223,673.10		
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	24,167,991.00	24,167,991.00	183,461.72	24,167,991.00	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			24,167,991.00	24,167,991.00	183,461.72	24,167,991.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,500,000.00	1,500,000.00	508.81	1,500,000.00	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			1,500,000.00	1,500,000.00	508.81	1,500,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,000,000.00	1,000,000.00	164,946.84	1,000,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	0.00	65,000.00	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	215,000.00	215,000.00	40,360.48	215,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,280,000.00	1,280,000.00	205,307.32	1,280,000.00	0.00	0.0%
TOTAL, REVENUES			26,947,991.00	26,947,991.00	389,277.85	26,947,991.00		

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	6,629,763.00	6,629,763.00	1,517,013.64	6,629,763.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	352,740.00	352,740.00	188,785.81	691,447.00	(338,707.00)	-96.0%
Clerical, Technical and Office Salaries		2400	335,834.00	335,834.00	80,489.81	335,834.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,318,337.00	7,318,337.00	1,786,289.26	7,657,044.00	(338,707.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	5,554.20	17,666.00	(17,666.00)	New
PERS		3201-3202	965,719.00	965,719.00	252,632.02	1,018,505.00	(52,786.00)	-5.5%
OASDI/Medicare/Alternative		3301-3302	510,454.00	510,454.00	121,640.57	536,365.00	(25,911.00)	-5.1%
Health and Welfare Benefits		3401-3402	2,618,085.00	2,618,085.00	595,532.56	2,641,290.00	(23,205.00)	-0.9%
Unemployment Insurance		3501-3502	3,638.00	3,638.00	873.78	3,808.00	(170.00)	-4.7%
Workers' Compensation		3601-3602	122,964.00	122,964.00	30,009.19	128,653.00	(5,689.00)	-4.6%
OPEB, Allocated		3701-3702	661,615.00	661,615.00	157,920.83	676,078.00	(14,463.00)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,010.00	2,010.00	657.42	2,418.00	(408.00)	-20.3%
TOTAL, EMPLOYEE BENEFITS			4,884,485.00	4,884,485.00	1,164,820.57	5,024,783.00	(140,298.00)	-2.9%
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	1,081,964.00	1,081,964.00	204,092.09	1,074,464.00	7,500.00	0.7%
Noncapitalized Equipment		4400	170,000.00	170,000.00	4,787.08	135,000.00	35,000.00	20.6%
Food		4700	11,884,362.00	11,884,362.00	1,580,007.03	11,392,857.00	491,505.00	4.1%
TOTAL, BOOKS AND SUPPLIES			13,136,326.00	13,136,326.00	1,788,886.20	12,602,321.00	534,005.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,000.00	10,000.00	9,236.00	10,000.00	0.00	0.0%
Travel and Conferences		5200	11,500.00	11,500.00	228.12	11,500.00	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	447.90	1,000.00	(1,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,000.00	99,000.00	37,040.41	83,500.00	15,500.00	15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,000.00)	(6,000.00)	3,108.52	12,795.50	(18,795.50)	313.3%
Professional/Consulting Services and Operating Expenditures		5800	180,000.00	180,000.00	79,825.88	260,704.50	(80,704.50)	-44.8%
Communications		5900	1,500.00	1,500.00	344.63	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			296,000.00	296,000.00	130,231.46	381,000.00	(85,000.00)	-28.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	18,860.00	(8,860.00)	-88.6%
Equipment		6400	150,000.00	150,000.00	5,435.33	111,140.00	38,860.00	25.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			160,000.00	160,000.00	5,435.33	130,000.00	30,000.00	18.8%
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	1,153,550.00	1,153,550.00	29.49	1,153,550.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,153,550.00	1,153,550.00	29.49	1,153,550.00	0.00	0.0%
TOTAL, EXPENDITURES			26,948,698.00	26,948,698.00	4,875,692.31	26,948,698.00		

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	9,609,828.29
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	2,421,473.65
5330	Child Nutrition: Summer Food Service Program Operations	326,824.47
Total, Restricted Balance		<u>12,358,126.41</u>

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,224,835.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,224,835.01	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	769,378.00	769,378.00	227,227.90	769,378.00	0.00	0.0%
3) Employee Benefits		3000-3999	387,597.06	387,597.06	105,581.31	387,597.06	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	131,323.43	620,308.69	(620,308.69)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	228,756.51	2,013,779.41	(2,013,779.41)	New
6) Capital Outlay		6000-6999	44,314,775.94	44,314,775.94	19,415,355.77	81,860,118.72	(37,545,342.78)	-84.7%
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			45,471,751.00	45,471,751.00	20,108,244.92	85,651,181.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,471,751.00)	(45,471,751.00)	(17,883,409.91)	(85,651,181.88)		
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)			(45,471,751.00)	(45,471,751.00)	(17,883,409.91)	(85,651,181.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	95,280,449.19	95,280,449.19		95,280,449.19	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)			95,280,449.19	95,280,449.19		95,280,449.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,280,449.19	95,280,449.19		95,280,449.19		
2) Ending Balance, June 30 (E + F1e)			49,808,698.19	49,808,698.19		9,629,267.31		
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	49,808,698.19	49,808,698.19		9,629,267.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	312,122.48	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	1,912,712.53	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,224,835.01	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,224,835.01	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	62,235.00	62,235.00	0.00	62,235.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	414,543.00	414,543.00	129,089.99	414,543.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	292,600.00	292,600.00	98,137.91	292,600.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			769,378.00	769,378.00	227,227.90	769,378.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	159,038.00	159,038.00	41,542.07	159,038.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	55,664.06	55,664.06	16,732.40	55,664.06	0.00	0.0%
Health and Welfare Benefits		3401-3402	120,885.00	120,885.00	32,383.52	120,885.00	0.00	0.0%
Unemployment Insurance		3501-3502	381.00	381.00	112.89	381.00	0.00	0.0%
Workers' Compensation		3601-3602	12,928.00	12,928.00	3,817.40	12,928.00	0.00	0.0%
OPEB, Allocated		3701-3702	38,054.00	38,054.00	10,793.93	38,054.00	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	647.00	647.00	199.10	647.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			387,597.06	387,597.06	105,581.31	387,597.06	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	48,380.97	114,237.19	(114,237.19)	New
Noncapitalized Equipment		4400	0.00	0.00	82,942.46	506,071.50	(506,071.50)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	131,323.43	620,308.69	(620,308.69)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	228,756.51	2,013,779.41	(2,013,779.41)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	228,756.51	2,013,779.41	(2,013,779.41)	New

Description	Resource Codes	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	4,308,979.14	6,869,599.69	(6,869,599.69)	New
Buildings and Improvements of Buildings		6200	44,314,775.94	44,314,775.94	14,912,164.33	74,559,902.81	(30,245,126.87)	-68.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	194,212.30	430,616.22	(430,616.22)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,314,775.94	44,314,775.94	19,415,355.77	81,860,118.72	(37,545,342.78)	-84.7%
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			45,471,751.00	45,471,751.00	20,108,244.92	85,651,181.88		

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

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	9,629,267.31
Total, Restricted Balance		<u>9,629,267.31</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	2,000,000.00	2,000,000.00	2,242,988.69	2,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	2,242,988.69	2,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	82,316.14	(82,316.14)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	20.80	77,238.31	(77,238.31)	New
6) Capital Outlay		6000-6999	4,000,000.00	4,000,000.00	45,188.35	11,293,737.81	(7,293,737.81)	-182.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,668,507.00	3,668,507.00	0.00	3,668,507.00	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			7,668,507.00	7,668,507.00	45,209.15	15,121,799.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,668,507.00)	(5,668,507.00)	2,197,779.54	(13,121,799.26)		
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)			(5,668,507.00)	(5,668,507.00)	2,197,779.54	(13,121,799.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,104,357.19	16,104,357.19		16,104,357.19	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)			16,104,357.19	16,104,357.19		16,104,357.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,104,357.19	16,104,357.19		16,104,357.19		
2) Ending Balance, June 30 (E + F1e)			10,435,850.19	10,435,850.19		2,982,557.93		
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	10,435,850.19	10,435,850.19		2,982,557.93		
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)
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	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 Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	2,242,988.69	2,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	2,242,988.69	2,000,000.00	0.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	2,242,988.69	2,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	82,316.14	(82,316.14)	New
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	82,316.14	(82,316.14)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	20.80	77,238.31	(77,238.31)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	20.80	77,238.31	(77,238.31)	New

Description	Resource Codes	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	4,000,000.00	4,000,000.00	45,188.35	11,293,737.81	(7,293,737.81)	-182.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			4,000,000.00	4,000,000.00	45,188.35	11,293,737.81	(7,293,737.81)	-182.3%
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	1,098,507.00	1,098,507.00	0.00	1,098,507.00	0.00	0.0%
Other Debt Service - Principal		7439	2,570,000.00	2,570,000.00	0.00	2,570,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,668,507.00	3,668,507.00	0.00	3,668,507.00	0.00	0.0%
TOTAL EXPENDITURES			7,668,507.00	7,668,507.00	45,209.15	15,121,799.26		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	2,982,557.93
Total, Restricted Balance		<u>2,982,557.93</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,813,798.00	1,813,798.00	0.00	1,813,798.00	0.00	0.0%
5) TOTAL, REVENUES			1,813,798.00	1,813,798.00	0.00	1,813,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	6,855.63	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	153,291.00	153,291.00	0.00	187,123.23	(33,832.23)	-22.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,798,507.00	1,798,507.00	1,448,507.00	1,798,507.00	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			1,951,798.00	1,951,798.00	1,455,362.63	1,985,630.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,000.00)	(138,000.00)	(1,455,362.63)	(171,832.23)		
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)			(138,000.00)	(138,000.00)	(1,455,362.63)	(171,832.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,991,387.41	1,991,387.41		1,991,387.41	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)			1,991,387.41	1,991,387.41		1,991,387.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,991,387.41	1,991,387.41		1,991,387.41		
2) Ending Balance, June 30 (E + F1e)			1,853,387.41	1,853,387.41		1,819,555.18		
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	1,853,387.41	1,853,387.41		1,819,555.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	1,813,798.00	1,813,798.00	0.00	1,813,798.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,813,798.00	1,813,798.00	0.00	1,813,798.00	0.00	0.0%
TOTAL, REVENUES			1,813,798.00	1,813,798.00	0.00	1,813,798.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	6,855.63	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	6,855.63	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	153,291.00	153,291.00	0.00	187,123.23	(33,832.23)	-22.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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			153,291.00	153,291.00	0.00	187,123.23	(33,832.23)	-22.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	1,798,507.00	1,798,507.00	1,448,507.00	1,798,507.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,798,507.00	1,798,507.00	1,448,507.00	1,798,507.00	0.00	0.0%
TOTAL EXPENDITURES			1,951,798.00	1,951,798.00	1,455,362.63	1,985,630.23		

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

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	1,819,555.18
Total, Restricted Balance		<u>1,819,555.18</u>

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	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	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,417,325.00	44,417,325.00	0.00	44,417,325.00	0.00	0.0%
5) TOTAL, REVENUES			44,747,325.00	44,747,325.00	0.00	44,747,325.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	49,933,401.00	49,933,401.00	0.00	49,933,401.00	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			49,933,401.00	49,933,401.00	0.00	49,933,401.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,186,076.00)	(5,186,076.00)	0.00	(5,186,076.00)		
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)			(5,186,076.00)	(5,186,076.00)	0.00	(5,186,076.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,953,446.22	31,953,446.22		31,953,446.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,953,446.22	31,953,446.22		31,953,446.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,953,446.22	31,953,446.22		31,953,446.22		
2) Ending Balance, June 30 (E + F1e)			26,767,370.22	26,767,370.22		26,767,370.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	26,767,370.22	26,767,370.22		26,767,370.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	329,115.00	329,115.00	0.00	329,115.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	885.00	885.00	0.00	885.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	34,074,893.00	34,074,893.00	0.00	34,074,893.00	0.00	0.0%
Unsecured Roll		8612	1,439,814.00	1,439,814.00	0.00	1,439,814.00	0.00	0.0%
Prior Years' Taxes		8613	2,677,807.00	2,677,807.00	0.00	2,677,807.00	0.00	0.0%
Supplemental Taxes		8614	1,281,072.00	1,281,072.00	0.00	1,281,072.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	5,569.00	5,569.00	0.00	5,569.00	0.00	0.0%
Interest		8660	1,247,083.00	1,247,083.00	0.00	1,247,083.00	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	3,691,087.00	3,691,087.00	0.00	3,691,087.00	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			44,417,325.00	44,417,325.00	0.00	44,417,325.00	0.00	0.0%
TOTAL, REVENUES			44,747,325.00	44,747,325.00	0.00	44,747,325.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	19,983,401.00	19,983,401.00	0.00	19,983,401.00	0.00	0.0%
Other Debt Service - Principal		7439	29,950,000.00	29,950,000.00	0.00	29,950,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,933,401.00	49,933,401.00	0.00	49,933,401.00	0.00	0.0%
TOTAL, EXPENDITURES			49,933,401.00	49,933,401.00	0.00	49,933,401.00		

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	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	15,081,576.00	15,081,576.00	3,467,351.64	15,081,576.00	0.00	0.0%
5) TOTAL, REVENUES			15,081,576.00	15,081,576.00	3,467,351.64	15,081,576.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	337,923.00	337,923.00	108,958.67	337,923.00	0.00	0.0%
3) Employee Benefits		3000-3999	216,790.10	216,790.10	67,494.18	216,790.10	0.00	0.0%
4) Books and Supplies		4000-4999	71,500.00	71,500.00	2,000.37	71,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,455,362.90	14,455,362.90	6,423,185.76	14,455,362.90	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			15,081,576.00	15,081,576.00	6,601,638.98	15,081,576.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(3,134,287.34)	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	(3,134,287.34)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,448,490.12	12,448,490.12		12,448,490.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,448,490.12	12,448,490.12		12,448,490.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,448,490.12	12,448,490.12		12,448,490.12		
2) Ending Net Position, June 30 (E + F1e)			12,448,490.12	12,448,490.12		12,448,490.12		
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			12,448,490.12	12,448,490.12		12,448,490.12		

Description	Resource Codes	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	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								
In-District Premiums/Contributions		8674	15,081,576.00	15,081,576.00	3,467,351.64	15,081,576.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,081,576.00	15,081,576.00	3,467,351.64	15,081,576.00	0.00	0.0%
TOTAL, REVENUES			15,081,576.00	15,081,576.00	3,467,351.64	15,081,576.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,298.00	88,298.00	29,432.76	88,298.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,625.00	249,625.00	79,525.91	249,625.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			337,923.00	337,923.00	108,958.67	337,923.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	69,727.00	69,727.00	20,967.80	69,727.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,020.10	25,020.10	6,303.66	25,020.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	88,396.00	88,396.00	29,521.04	88,396.00	0.00	0.0%
Unemployment Insurance		3501-3502	163.00	163.00	38.79	163.00	0.00	0.0%
Workers' Compensation		3601-3602	5,677.00	5,677.00	1,394.36	5,677.00	0.00	0.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	9,156.00	27,468.00	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	339.00	339.00	112.53	339.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			216,790.10	216,790.10	67,494.18	216,790.10	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	56,000.00	56,000.00	2,000.37	56,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,500.00	15,500.00	0.00	15,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,500.00	71,500.00	2,000.37	71,500.00	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	11,000.00	11,000.00	228.64	11,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,438,362.90	14,438,362.90	6,422,957.12	14,438,362.90	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,455,362.90	14,455,362.90	6,423,185.76	14,455,362.90	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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			15,081,576.00	15,081,576.00	6,601,638.98	15,081,576.00		
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		

<u>Resource</u>	<u>Description</u>	<u>2019/20</u> <u>Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

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)	38,422.20	38,422.20	38,204.77	38,422.20	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)	38,422.20	38,422.20	38,204.77	38,422.20	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	45.12	45.12	45.12	45.12	0.00	0%
b. Special Education-Special Day Class	24.79	24.79	24.79	24.79	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.52	2.52	2.52	2.52	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)	72.43	72.43	72.43	72.43	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,494.63	38,494.63	38,277.20	38,494.63	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,687.16	1,687.16	1,687.16	1,687.16	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,687.16	1,687.16	1,687.16	1,687.16	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,687.16	1,687.16	1,687.16	1,687.16	0.00	0%

2019/20 Through June	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
A. BEGINNING CASH	9110		\$ 74,722,120.83	\$ 81,057,136.62	\$ 81,203,653.32	\$ 85,995,013.72	\$ 65,738,418.98	\$ 47,038,977.57	\$ 42,161,186.26	\$ 92,720,412.64	\$ 72,784,059.57
B. RECEIPTS											
LCF Revenue Sources											
Principal Apportionment	8010-8019		\$ 13,013,375.00	\$ 13,036,481.00	\$ 39,611,353.00	\$ 23,424,075.00	\$ 23,424,075.63	\$ 39,543,952.38	\$ 23,424,075.63	\$ 23,725,727.03	\$ 35,254,080.35
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ 1,056,201.64	\$ -	\$ 59,303,544.59	\$ -	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ 3,101.21	\$ -	\$ (4,051,263.00)	\$ -	\$ -	\$ (1,914,757.23)	\$ -	\$ (1,787,106.75)
Federal Revenues	8100-8299		\$ 6,222,682.76	\$ 46,539.49	\$ 58,487.32	\$ 334,917.74	\$ 654,693.53	\$ 2,313,678.00	\$ 3,911,124.96	\$ 5,378,625.57	\$ 3,387,694.10
Other State Revenues	8300-8599		\$ 3,944,951.65	\$ 2,091,372.64	\$ 4,758,918.39	\$ 2,078,055.18	\$ 8,831,839.20	\$ 2,204,680.40	\$ 7,300,914.32	\$ 2,064,440.61	\$ 4,734,833.26
Other Local Revenues	8600-8799		\$ 1,392,229.49	\$ 503,252.87	\$ 162,952.11	\$ 752,944.54	\$ 578,488.92	\$ 620,907.83	\$ 1,081,023.33	\$ 317,366.58	\$ 465,161.82
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 766,209.15
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 24,573,238.90	\$ 15,680,747.21	\$ 44,591,710.82	\$ 22,538,729.46	\$ 34,545,298.92	\$ 44,683,218.61	\$ 93,105,925.60	\$ 31,486,159.79	\$ 42,820,871.93
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		\$ 1,673,720.67	\$ 3,849,445.50	\$ 19,335,610.53	\$ 20,896,116.95	\$ 20,249,351.49	\$ 20,897,242.87	\$ 20,854,966.50	\$ 21,420,349.28	\$ 21,991,760.65
Classified Salaries	2000-2999		\$ 2,835,825.02	\$ 4,008,872.33	\$ 5,136,185.01	\$ 5,358,558.37	\$ 5,292,344.43	\$ 5,537,473.38	\$ 5,433,653.94	\$ 5,328,127.89	\$ 5,551,369.18
Employee Benefits	3000-3999		\$ 2,488,339.23	\$ 3,740,761.23	\$ 14,307,433.28	\$ 14,565,947.00	\$ 14,349,357.90	\$ 14,845,093.48	\$ 14,229,361.65	\$ 15,132,115.43	\$ 15,441,756.80
Books and Supplies	4000-4999		\$ 48,324.87	\$ 1,920,577.98	\$ 651,439.14	\$ 376,676.55	\$ 388,217.89	\$ 1,120,253.27	\$ 1,142,820.12	\$ 1,358,980.36	\$ 1,083,953.39
Services	5000-5999		\$ 297,385.54	\$ 2,680,823.80	\$ 3,287,290.26	\$ 7,468,435.36	\$ 5,199,411.24	\$ 7,165,903.15	\$ 5,561,130.20	\$ 7,032,713.61	\$ 6,247,398.89
Capital Outlay	6000-6599		\$ 575,643.00	\$ 2,251,282.16	\$ 1,247,628.08	\$ 108,202.64	\$ 5,812.62	\$ 200,053.67	\$ 309,423.09	\$ 284,146.08	\$ 497,197.03
Other Outgo	7000-7499		\$ 22,215.00	\$ 23,106.00	\$ 38,807.11	\$ (29.49)	\$ -	\$ 37,171.74	\$ (591,266.38)	\$ (1,203,900.94)	\$ (31,752.14)
Interfund Transfers Out	7600-7629		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,595.98	\$ 181,423.96	\$ 101,636.87	\$ 235,295.41
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 7,941,453.33	\$ 18,474,869.00	\$ 44,004,393.41	\$ 48,773,907.38	\$ 45,484,495.57	\$ 49,912,787.54	\$ 47,121,513.08	\$ 49,454,168.58	\$ 51,016,979.21
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not In Treasury	9111-9199	\$ 292,519.48	\$ (34,615.12)	\$ (29,468.53)	\$ (79,527.46)	\$ (312,611.53)	\$ (370,838.22)	\$ 20,183.39	\$ 18,997.08	\$ 30,803.75	\$ 14,133.88
Accounts Receivable	9200-9299	\$ 32,097,812.12	\$ 10,128,193.32	\$ 4,306,632.15	\$ 4,284,585.35	\$ 6,414,712.77	\$ 368,866.48	\$ 345,123.89	\$ 4,567,118.10	\$ -	\$ 450,180.83
Due From Other Funds	9310	\$ 5,970,783.94	\$ 5,970,783.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ 104,845.11	\$ 42.53	\$ 159.57	\$ 106.34	\$ 172.12	\$ 21.27	\$ -	\$ 643.59	\$ -	\$ -
Prepaid Expenditures	9330	\$ 19,306.00	\$ 19,306.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 38,485,266.65	\$ 16,083,710.67	\$ 4,277,323.19	\$ 4,205,164.23	\$ 6,102,273.36	\$ (1,950.47)	\$ 365,307.28	\$ 4,586,758.77	\$ 30,803.75	\$ 464,314.71
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599	\$ (30,947,183.61)	\$ (14,449,621.90)	\$ (1,336,684.70)	\$ (1,121.24)	\$ (123,690.18)	\$ (7,758,294.29)	\$ (13,529.66)	\$ (11,944.91)	\$ (1,999,148.03)	\$ (1,997,220.54)
Due To Other Funds	9610	\$ (1,492,129.73)	\$ (1,492,129.73)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ (10,438,728.82)	\$ (10,438,728.82)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES		\$ (42,878,042.16)	\$ (26,380,480.45)	\$ (1,336,684.70)	\$ (1,121.24)	\$ (123,690.18)	\$ (7,758,294.29)	\$ (13,529.66)	\$ (11,944.91)	\$ (1,999,148.03)	\$ (1,997,220.54)
Nonoperating											
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		\$ (4,392,775.51)	\$ (10,296,769.78)	\$ 2,940,638.49	\$ 4,204,042.99	\$ 5,978,583.18	\$ (7,760,244.76)	\$ 351,777.62	\$ 4,574,813.86	\$ (1,968,344.28)	\$ (1,532,905.83)
E. NET INCREASE/DECREASE B - C + D			\$ 6,335,015.79	\$ 146,516.70	\$ 4,791,360.40	\$ (20,256,594.74)	\$ (18,699,441.41)	\$ (4,877,791.31)	\$ 50,559,226.38	\$ (19,936,353.07)	\$ (9,729,013.11)
F. ENDING CASH (A + E)			\$ 81,057,136.62	\$ 81,203,653.32	\$ 85,995,013.72	\$ 65,738,418.98	\$ 47,038,977.57	\$ 42,161,186.26	\$ 92,720,412.64	\$ 72,784,059.57	\$ 63,055,046.46
G. Ending Cash, Plus Cash Accruals and Adjustments		\$ 70,329,345.32									
MYP Ending Fund Balance		\$ 70,329,345.32									
Variance		\$ -									
Fund 76 Cash											
Combined Fund 01 & 76 Ending Cash Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2019/20 Through June	Object	Apr	May	June	Accrual	Pct of Total	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ 63,055,046.46	\$ 50,482,572.34	\$ 52,216,294.75				\$ -	\$ -
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 23,725,727.03	\$ 23,725,727.03	\$ 38,403,140.21	\$ (90,505.29)	0%	\$ -	\$320,221,284.00	\$ 320,221,284.00
Property Taxes	8020-8079	\$ 11,444,543.69	\$ 23,929,500.45	\$ 7,282,891.44	\$ 1,024,624.49	1%	\$ -	\$104,041,306.30	\$ 104,041,306.30
Miscellaneous Funds	8080-8099	\$ -	\$ (1,276,504.82)	\$ (2,553,009.64)	\$ (1,185,507.97)	9%	\$ -	\$ (12,765,048.20)	\$ (12,765,048.20)
Federal Revenues	8100-8299	\$ 1,589,536.00	\$ 4,937,043.95	\$ 10,683,143.04	\$ 24,545,677.57	38%	\$ -	\$ 64,063,844.03	\$ 64,063,844.03
Other State Revenues	8300-8599	\$ 2,067,422.21	\$ 4,142,519.39	\$ 9,124,769.06	\$ 3,744,686.68	5%	\$ 18,422,687.00	\$ 75,512,089.99	\$ 75,512,089.99
Other Local Revenues	8600-8799	\$ 847,132.94	\$ 876,546.06	\$ 1,120,368.66	\$ 1,542,542.61	15%	\$ -	\$ 10,260,917.76	\$ 10,260,917.76
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ 1,422,959.85	\$ -	0%	\$ -	\$ 2,189,169.00	\$ 2,189,169.00
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 39,674,361.87	\$ 56,334,832.06	\$ 65,484,262.62	\$ 29,581,518.09	5%	\$ 18,422,687.00	\$563,523,562.88	\$ 563,523,562.88
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	\$ 21,049,449.42	\$ 21,169,939.65	\$ 22,155,385.94	\$ 5,954,502.75	2%		\$221,497,842.20	\$ 221,497,842.20
Classified Salaries	2000-2999	\$ 5,563,320.54	\$ 6,053,437.44	\$ 5,818,007.44	\$ 1,352,110.32	1%		\$ 63,269,285.29	\$ 63,269,285.29
Employee Benefits	3000-3999	\$ 15,476,781.17	\$ 14,527,980.93	\$ 14,878,284.73	\$ 893,033.82	1%	\$ 18,422,687.00	\$173,298,933.65	\$ 173,298,933.65
Books and Supplies	4000-4999	\$ 1,216,156.63	\$ 2,203,817.87	\$ 3,309,808.63	\$ 11,616,935.80	29%		\$ 26,437,962.50	\$ 26,437,962.50
Services	5000-5999	\$ 7,343,783.05	\$ 7,873,056.93	\$ 8,285,871.86	\$ 12,445,100.41	12%		\$ 80,888,304.30	\$ 80,888,304.30
Capital Outlay	6000-6599	\$ 301,449.10	\$ 1,237,506.47	\$ 403,708.11	\$ 1,494,487.89	10%		\$ 8,916,539.94	\$ 8,916,539.94
Other Outgo	7000-7499	\$ (35,705.88)	\$ (52,943.79)	\$ 515,284.14	\$ 61,625.03	-75%		\$ (1,217,389.60)	\$ (1,217,389.60)
Interfund Transfers Out	7600-7629	\$ 33,045.29	\$ 95,389.21	\$ 586,674.23	\$ 272,257.64	9%		\$ 1,615,318.59	\$ 1,615,318.59
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	0%		\$ -	\$ -
TOTAL DISBURSEMENTS		\$ 50,948,279.32	\$ 53,108,184.71	\$ 55,953,025.08	\$ 34,090,053.66	0%	\$ 18,422,687.00	\$574,706,796.87	\$ 574,706,796.87
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	\$ 15,788.29	\$ 63,212.78	\$ 25,451.79	\$ 931,009.38	318%		\$ 292,519.48	
Accounts Receivable	9200-9299	\$ 201,155.40	\$ 375,729.95	\$ 384,425.32	\$ 271,088.57	1%		\$ 32,097,812.12	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	0%		\$ 5,970,783.94	
Stores	9320	\$ -	\$ -	\$ -	\$ 103,699.69	99%		\$ 104,845.11	
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	0%		\$ 19,306.00	
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	0%		\$ -	
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	0%		\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	0%		\$ -	
SUBTOTAL ASSETS		\$ 216,943.69	\$ 438,942.73	\$ 409,877.11	\$ 1,305,797.64		\$ -	\$ 38,485,266.65	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	\$ (1,515,500.36)	\$ (1,931,867.67)	\$ (1,900,764.36)	\$ 2,092,204.23	-7%		\$ (30,947,183.61)	
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	0%		\$ (1,492,129.73)	
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	0%		\$ -	
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	0%		\$ (10,438,728.82)	
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	0%		\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	
SUBTOTAL LIABILITIES		\$ (1,515,500.36)	\$ (1,931,867.67)	\$ (1,900,764.36)	\$ 2,092,204.23		\$ -	\$ (42,878,042.16)	
Nonoperating									
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -			\$ -	
TOTAL BALANCE SHEET ITEMS		\$ (1,298,556.67)	\$ (1,492,924.95)	\$ (1,490,887.26)	\$ 3,398,001.87		\$ -	\$ (4,392,775.51)	\$ -
E. NET INCREASE/DECREASE B - C + D		\$(12,572,474.12)	\$ 1,733,722.41	\$ 8,040,350.29	\$ (1,110,533.70)		\$ -	\$(15,576,009.50)	\$ (11,183,233.99)
F. ENDING CASH (A + E)		\$ 50,482,572.34	\$ 52,216,294.75	\$ 60,256,645.03					
G. Ending Cash, Plus Cash								\$ 59,146,111.33	
Accruals and Adjustments								\$ 59,146,111.33	
MYP Ending Fund Balance								\$ 59,146,111.33	
Variance								\$ -	
Fund 76 Cash				\$ 49,254,438.69					
Combined Fund 01 & 76 Ending Cash Balance		\$ -	\$ -	\$109,511,083.72					

2020/21 Through June	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
A. BEGINNING CASH	9110		\$ 60,256,645.03	\$ 53,924,733.54	\$ 43,585,227.01	\$ 49,393,131.65	\$ 27,009,659.74	\$ 10,040,621.60	\$ 11,778,073.80	\$ 58,460,591.66	\$ 32,178,411.96
B. RECEIPTS											
LCF Revenue Sources											
Principal Apportionment	8010-8019		\$ 13,591,732.70	\$ 13,591,732.70	\$ 39,076,498.85	\$ 24,465,118.85	\$ 24,465,118.85	\$ 39,076,498.85	\$ 24,465,118.85	\$ 24,465,118.85	\$ 39,010,465.67
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,516.33	\$ 59,303,544.59	\$ -	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,170,058.19)	\$ (1,276,504.82)	\$ -	\$ (2,042,407.71)	\$ -	\$ (1,787,106.75)
Federal Revenues	8100-8299		\$ 5,106,046.84	\$ 112,380.39	\$ 8,491.69	\$ 414,739.30	\$ 1,838,733.42	\$ 4,907,260.74	\$ 1,480,384.24	\$ 286,312.48	\$ 6,177,725.04
Other State Revenues	8300-8599		\$ 2,005,060.52	\$ 1,445,064.09	\$ 2,609,451.98	\$ 2,596,580.21	\$ 3,050,875.47	\$ 2,709,471.23	\$ 11,764,590.88	\$ 2,105,215.43	\$ 4,754,974.22
Other Local Revenues	8600-8799		\$ 1,483,036.31	\$ 226,657.09	\$ 134,013.41	\$ 624,630.17	\$ 147,270.24	\$ 579,941.07	\$ 1,030,773.72	\$ 299,420.30	\$ 440,037.02
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788,122.73
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects											
TOTAL RECEIPTS			\$ 22,185,876.37	\$ 15,375,834.27	\$ 41,828,455.93	\$ 25,931,010.34	\$ 28,225,493.16	\$ 48,573,688.22	\$ 96,002,004.57	\$ 27,156,067.06	\$ 49,384,217.93
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		\$ 2,003,708.53	\$ 4,638,877.71	\$ 20,589,826.83	\$ 21,238,913.56	\$ 22,078,375.86	\$ 21,560,394.61	\$ 21,516,776.65	\$ 22,100,101.25	\$ 22,689,645.75
Classified Salaries	2000-2999		\$ 2,774,632.50	\$ 4,198,698.15	\$ 5,398,934.38	\$ 5,599,627.00	\$ 5,828,284.01	\$ 5,671,336.99	\$ 5,565,007.80	\$ 5,456,930.76	\$ 5,685,568.70
Employee Benefits	3000-3999		\$ 2,714,036.84	\$ 4,119,106.90	\$ 15,704,313.16	\$ 15,651,526.20	\$ 15,693,775.77	\$ 16,536,995.14	\$ 15,851,088.10	\$ 16,856,729.11	\$ 17,201,660.44
Books and Supplies	4000-4999		\$ 346,043.26	\$ 2,036,274.02	\$ 1,415,803.25	\$ 1,133,805.75	\$ 1,159,634.97	\$ 920,500.66	\$ 939,043.61	\$ 1,116,660.27	\$ 890,673.42
Services	5000-5999		\$ 813,908.76	\$ 2,670,127.09	\$ 4,334,538.18	\$ 7,452,139.59	\$ 5,723,444.26	\$ 7,025,288.51	\$ 5,452,005.60	\$ 6,894,712.51	\$ 6,124,807.82
Capital Outlay	6000-6599		\$ 1,581.15	\$ 83,548.91	\$ 44,977.86	\$ 64,562.57	\$ 35,605.96	\$ 9,545.85	\$ 14,764.58	\$ 13,558.45	\$ 23,724.49
Other Outgo	7000-7499		\$ 2,586.91	\$ (61,887.57)	\$ (3,291.82)	\$ 19,303.99	\$ (17.66)	\$ 2,083.28	\$ (33,137.34)	\$ (67,472.26)	\$ (1,779.54)
Interfund Transfers Out	7600-7629		\$ 53,605.05	\$ 50,345.04	\$ 3,029.34	\$ 62,751.17	\$ 2,651.40	\$ 146,966.26	\$ 243,286.32	\$ 136,293.24	\$ 315,526.98
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 8,710,103.00	\$ 17,735,090.25	\$ 47,488,131.18	\$ 51,222,629.83	\$ 50,521,754.57	\$ 51,873,111.30	\$ 49,548,835.32	\$ 52,507,513.33	\$ 52,929,828.06
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not In Treasury	9111-9199	\$ 931,009.38	\$ 180,752.00	\$ 27,871.45	\$ 54,778.17	\$ 3,963.23	\$ 63,474.78	\$ 64,238.20	\$ 60,462.49	\$ 98,039.90	\$ 44,984.28
Accounts Receivable	9200-9299	\$ 29,852,606.66	\$ (890,494.45)	\$ 45,923.71	\$ 11,668,495.70	\$ 2,902,734.35	\$ 5,252,752.66	\$ 4,991,177.92	\$ 180,600.00	\$ -	\$ 2,871,926.82
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ 103,699.69	\$ 41,203.62	\$ 6,476.71	\$ 6,219.65	\$ (469.11)	\$ 1,904.88	\$ -	\$ 636.56	\$ -	\$ -
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 30,887,315.73	\$ (668,538.83)	\$ 80,271.87	\$ 11,729,493.52	\$ 2,906,228.47	\$ 5,318,132.32	\$ 5,055,416.12	\$ 241,699.05	\$ 98,039.90	\$ 2,916,911.10
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599	\$ (31,997,849.43)	\$ (19,139,146.03)	\$ (8,060,522.42)	\$ (261,913.63)	\$ 1,919.10	\$ 9,090.95	\$ (18,540.84)	\$ (12,350.44)	\$ (1,028,773.33)	\$ (1,026,780.41)
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES		\$ (31,997,849.43)	\$ (19,139,146.03)	\$ (8,060,522.42)	\$ (261,913.63)	\$ 1,919.10	\$ 9,090.95	\$ (18,540.84)	\$ (12,350.44)	\$ (1,028,773.33)	\$ (1,026,780.41)
Nonoperating											
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		\$ (1,110,533.70)	\$ (19,807,684.86)	\$ (7,980,250.55)	\$ 11,467,579.89	\$ 2,908,147.57	\$ 5,327,223.27	\$ 5,036,875.28	\$ 229,348.61	\$ (930,733.43)	\$ 1,890,130.69
E. NET INCREASE/DECREASE B - C + D			\$ (6,331,911.49)	\$ (10,339,506.53)	\$ 5,807,904.64	\$ (22,383,471.92)	\$ (16,969,038.14)	\$ 1,737,452.20	\$ 46,682,517.86	\$ (26,282,179.70)	\$ (1,655,479.44)
F. ENDING CASH (A + E)			\$ 53,924,733.54	\$ 43,585,227.01	\$ 49,393,131.65	\$ 27,009,659.74	\$ 10,040,621.60	\$ 11,778,073.80	\$ 58,460,591.66	\$ 32,178,411.96	\$ 30,522,932.52
G. Ending Cash, Plus Cash Accruals and Adjustments			\$ 59,146,111.33								
MYP Ending Fund Balance		\$ 59,146,111.33									
Variance		\$ -									

Fund 76 Cash
Combined Fund 01 & 76 Ending Cash Balance

2020/21 Through June	Object	Apr	May	June	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ 30,522,932.52	\$ 17,093,668.83	\$ 13,704,293.04				
B. RECEIPTS								
LCF Revenue Sources								
Principal Apportionment	8010-8019	\$ 24,465,118.85	\$ 24,465,118.85	\$ 39,142,532.03	\$ 0.00	\$ -	\$ 330,280,173.90	\$ 330,280,173.90
Property Taxes	8020-8079	\$ 11,444,543.69	\$ 23,929,500.45	\$ 7,282,891.44	\$ 780,309.80	\$ -	\$ 104,041,306.30	\$ 104,041,306.30
Miscellaneous Funds	8080-8099	\$ -	\$ (1,276,504.82)	\$ (2,553,009.64)	\$ (1,659,456.27)	\$ -	\$ (12,765,048.20)	\$ (12,765,048.20)
Federal Revenues	8100-8299	\$ 620,235.12	\$ 187,521.20	\$ 12,011,798.11	\$ 26,083,907.46	\$ -	\$ 59,235,536.03	\$ 59,235,536.03
Other State Revenues	8300-8599	\$ 2,459,841.96	\$ 3,196,981.02	\$ 7,202,718.12	\$ 3,671,427.29	\$ 18,422,687.00	\$ 67,994,939.42	\$ 67,994,939.42
Other Local Revenues	8600-8799	\$ 804,061.86	\$ 804,706.03	\$ 1,059,351.29	\$ 529,304.91	\$ -	\$ 8,163,203.42	\$ 8,163,203.42
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ 1,463,656.50	\$ 0.00	\$ -	\$ 2,251,779.23	\$ 2,251,779.23
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects								
TOTAL RECEIPTS		\$ 39,793,801.48	\$ 51,307,322.73	\$ 65,609,937.85	\$ 29,405,493.19	\$ 18,422,687.00	\$ 559,201,890.10	\$ 559,201,890.10
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	\$ 21,717,431.28	\$ 21,841,745.13	\$ 22,858,463.52	\$ 3,692,579.64		\$ 228,526,840.32	\$ 228,526,840.32
Classified Salaries	2000-2999	\$ 5,697,808.98	\$ 6,199,774.03	\$ 5,958,652.72	\$ 763,509.27		\$ 64,798,765.29	\$ 64,798,765.29
Employee Benefits	3000-3999	\$ 17,240,676.55	\$ 16,183,741.15	\$ 16,573,969.21	\$ 2,199,940.29	\$ 18,422,687.00	\$ 190,950,245.86	\$ 190,950,245.86
Books and Supplies	4000-4999	\$ 999,303.46	\$ 1,810,854.61	\$ 2,719,635.91	\$ 6,235,570.27		\$ 21,723,803.46	\$ 21,723,803.46
Services	5000-5999	\$ 7,199,677.92	\$ 7,718,566.00	\$ 8,123,280.37	\$ 9,768,557.71		\$ 79,301,054.32	\$ 79,301,054.32
Capital Outlay	6000-6599	\$ 14,384.09	\$ 59,049.44	\$ 19,263.52	\$ 40,898.91		\$ 425,465.78	\$ 425,465.78
Other Outgo	7000-7499	\$ (2,001.13)	\$ (2,967.22)	\$ 28,878.94	\$ 51,473.19		\$ (68,228.23)	\$ (68,228.23)
Interfund Transfers Out	7600-7629	\$ 44,313.15	\$ 127,915.24	\$ 786,719.74	\$ 192,710.66		\$ 2,166,113.59	\$ 2,166,113.59
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS		\$ 52,911,594.30	\$ 53,938,678.38	\$ 57,068,863.93	\$ 22,945,239.94	\$ 18,422,687.00	\$ 587,824,060.39	\$ 587,824,060.39
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199	\$ 50,249.81	\$ 201,188.97	\$ 81,006.12	\$ (0.02)		\$ 931,009.38	
Accounts Receivable	9200-9299	\$ 166,985.00	\$ (0.33)	\$ 846,223.53	\$ 1,816,281.75		\$ 29,852,606.66	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores	9320	\$ -	\$ -	\$ -	\$ 47,727.38		\$ 103,699.69	
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -		\$ -	
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -		\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL ASSETS		\$ 217,234.81	\$ 201,188.64	\$ 927,229.65	\$ 1,864,009.11	\$ -	\$ 30,887,315.73	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	\$ (528,705.68)	\$ (959,208.78)	\$ (972,917.93)	\$ 0.01		\$ (31,997,849.43)	
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -		\$ -	
Current Loans	9640	\$ -	\$ -	\$ -	\$ -		\$ -	
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -		\$ -	
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -		\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES		\$ (528,705.68)	\$ (959,208.78)	\$ (972,917.93)	\$ 0.01	\$ -	\$ (31,997,849.43)	
Nonoperating								
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL BALANCE SHEET ITEMS		\$ (311,470.87)	\$ (758,020.14)	\$ (45,688.28)	\$ 1,864,009.12	\$ -	\$ (1,110,533.70)	
E. NET INCREASE/DECREASE B - C + D		\$ (13,429,263.69)	\$ (3,389,375.79)	\$ 8,495,385.64	\$ 8,324,262.36	\$ -	\$ (29,732,703.99)	\$ (28,622,170.29)
F. ENDING CASH (A + E)		\$ 17,093,668.83	\$ 13,704,293.04	\$ 22,199,678.68				
G. Ending Cash, Plus Cash Accruals and Adjustments							\$ 30,523,941.04	
MYP Ending Fund Balance							\$ 30,523,941.04	
Variance							\$ -	

Fund 76 Cash \$ 53,089,835.61
 Combined Fund 01 & 76 Ending Cash Balance \$ 75,289,514.28

2021/22 Through June	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
A. BEGINNING CASH	9110		\$ 22,199,678.68	\$ 23,045,161.37	\$ 16,390,939.54	\$ 21,926,902.40	\$ 1,118,068.99	\$ (14,672,417.34)	\$ (12,538,118.99)	\$ 35,666,864.79
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 14,067,218.35	\$ 14,067,218.35	\$ 39,834,896.77	\$ 25,320,993.02	\$ 25,320,993.02	\$ 39,834,896.77	\$ 25,320,993.02	\$ 25,320,993.02
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,516.33	\$ 59,303,544.59	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,182,955.58)	\$ (1,284,091.52)	\$ -	\$ (2,054,546.43)	\$ -
Federal Revenues	8100-8299		\$ 5,190,293.23	\$ 112,380.39	\$ 8,491.69	\$ 139,254.71	\$ 1,838,733.42	\$ 3,667,580.10	\$ 1,480,384.24	\$ 286,312.48
Other State Revenues	8300-8599		\$ 2,005,060.52	\$ 1,445,064.09	\$ 2,609,451.98	\$ 2,596,580.21	\$ 3,050,875.47	\$ 2,713,993.70	\$ 11,775,498.01	\$ 2,105,215.43
Other Local Revenues	8600-8799		\$ 1,482,608.05	\$ 226,657.09	\$ 134,013.41	\$ 624,630.17	\$ 147,270.24	\$ 580,369.33	\$ 1,030,773.72	\$ 299,420.30
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 22,745,180.15	\$ 15,851,319.92	\$ 42,586,853.85	\$ 26,498,502.53	\$ 29,073,780.63	\$ 48,097,356.23	\$ 96,856,647.15	\$ 28,011,941.23
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		\$ 1,975,874.19	\$ 4,574,437.14	\$ 20,303,805.01	\$ 20,943,875.01	\$ 21,771,676.00	\$ 21,260,890.24	\$ 21,217,878.20	\$ 21,793,099.59
Classified Salaries	2000-2999		\$ 2,760,503.23	\$ 4,177,317.11	\$ 5,371,441.37	\$ 5,571,112.00	\$ 5,798,604.62	\$ 5,642,456.81	\$ 5,536,669.09	\$ 5,429,142.41
Employee Benefits	3000-3999		\$ 2,740,773.84	\$ 4,159,685.77	\$ 15,859,022.28	\$ 15,805,715.29	\$ 15,848,381.08	\$ 16,699,907.33	\$ 16,007,243.15	\$ 17,022,791.12
Books and Supplies	4000-4999		\$ 289,919.51	\$ 1,706,016.67	\$ 1,186,178.24	\$ 949,917.09	\$ 971,557.15	\$ 771,207.34	\$ 786,742.86	\$ 935,552.39
Services	5000-5999		\$ 809,540.48	\$ 2,655,796.41	\$ 4,311,274.53	\$ 7,412,143.65	\$ 5,692,726.30	\$ 6,987,583.50	\$ 5,422,744.46	\$ 6,857,708.31
Capital Outlay	6000-6599		\$ 1,581.15	\$ 83,548.91	\$ 44,977.86	\$ 64,562.57	\$ 35,605.96	\$ 9,545.85	\$ 14,764.58	\$ 13,558.45
Other Outgo	7000-7499		\$ 27,776.32	\$ (664,502.44)	\$ (35,345.07)	\$ 207,271.83	\$ (189.66)	\$ 22,368.69	\$ (355,804.03)	\$ (724,466.71)
Interfund Transfers Out	7600-7629		\$ 59,680.93	\$ 56,051.42	\$ 3,372.70	\$ 69,863.72	\$ 2,951.92	\$ 163,624.21	\$ 270,861.70	\$ 151,741.45
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 8,665,649.65	\$ 16,748,350.99	\$ 47,044,726.92	\$ 51,024,461.16	\$ 50,121,313.37	\$ 51,557,583.97	\$ 48,901,100.01	\$ 51,479,127.01
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	\$ (0.02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	9200-9299	\$ 31,221,774.94	\$ 471,420.04	\$ 19,923.71	\$ 10,178,788.20	\$ 3,715,964.97	\$ 5,249,650.70	\$ 5,607,821.48	\$ 258,000.00	\$ -
Due From Other Funds	9310		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ 47,727.38	\$ 18,963.81	\$ 2,980.88	\$ 2,862.57	\$ (215.91)	\$ 876.71	\$ -	\$ 292.98	\$ -
Prepaid Expenditures	9330		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets	9340		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 31,269,502.30	\$ 490,383.85	\$ 22,904.59	\$ 10,181,650.77	\$ 3,715,749.06	\$ 5,250,527.41	\$ 5,607,821.48	\$ 258,292.98	\$ -
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	\$ (22,945,239.94)	\$ (13,724,431.66)	\$ (5,780,095.35)	\$ (187,814.84)	\$ 1,376.16	\$ 6,519.00	\$ (13,295.39)	\$ (8,856.34)	\$ (737,719.92)
Due To Other Funds	9610	\$ -	\$ -							
Current Loans	9640									
Unearned Revenues	9650	\$ -								
Deferred Inflows of Resources	9690									
Undefined Objects										
SUBTOTAL LIABILITIES		\$ (22,945,239.94)	\$ (13,724,431.66)	\$ (5,780,095.35)	\$ (187,814.84)	\$ 1,376.16	\$ 6,519.00	\$ (13,295.39)	\$ (8,856.34)	\$ (737,719.92)
Nonoperating Suspend Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		\$ 8,324,262.36	\$ (13,234,047.81)	\$ (5,757,190.76)	\$ 9,993,835.93	\$ 3,717,125.22	\$ 5,257,046.41	\$ 5,594,526.09	\$ 249,436.64	\$ (737,719.92)
E. NET INCREASE/DECREASE B - C + D			\$ 845,482.69	\$ (6,654,221.83)	\$ 5,535,962.86	\$ (20,808,833.41)	\$ (15,790,486.33)	\$ 2,134,298.35	\$ 48,204,983.78	\$ (24,204,905.70)
F. ENDING CASH (A + E)			\$ 23,045,161.37	\$ 16,390,939.54	\$ 21,926,902.40	\$ 1,118,068.99	\$ (14,672,417.34)	\$ (12,538,118.99)	\$ 35,666,864.79	\$ 11,461,959.09
G. Ending Cash, Plus Cash Accruals and Adjustments		\$ 30,523,941.04								
MYP Ending Fund Balance		\$ 30,523,941.04								
Variance		\$ -								
Fund 76 Cash										
Combined Fund 01 & 76 Ending Cash Balance										

2021/22 Through June	Object	Mar	Apr	May	June	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ 11,461,959.09	\$ 8,532,176.13	\$ (3,648,525.23)	\$ (5,588,774.14)				
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 39,769,304.12	\$ 25,320,993.02	\$ 25,320,993.02	\$ 39,900,489.43	\$ (0.01)	\$ -	\$ 339,399,981.90	\$ 339,399,981.90
Property Taxes	8020-8079	\$ -	\$ 11,444,543.69	\$ 23,929,500.45	\$ 7,282,891.44	\$ 780,309.80	\$ -	\$ 104,041,306.30	\$ 104,041,306.30
Miscellaneous Funds	8080-8099	\$ (1,797,728.13)	\$ -	\$ (1,284,091.52)	\$ (2,568,183.04)	\$ (1,669,318.98)	\$ -	\$ (12,840,915.20)	\$ (12,840,915.20)
Federal Revenues	8100-8299	\$ 3,558,497.95	\$ 620,235.12	\$ 187,521.20	\$ 10,703,246.32	\$ 14,942,605.18	\$ -	\$ 42,735,536.03	\$ 42,735,536.03
Other State Revenues	8300-8599	\$ 4,754,974.22	\$ 2,459,841.96	\$ 3,202,567.60	\$ 7,208,304.70	\$ 3,671,427.29	\$ 21,506,574.00	\$ 71,105,429.18	\$ 71,105,429.18
Other Local Revenues	8600-8799	\$ 440,037.02	\$ 804,061.86	\$ 804,706.03	\$ 1,059,351.29	\$ 529,304.91	\$ -	\$ 8,163,203.42	\$ 8,163,203.42
Interfund Transfers In	8910-8929	\$ 805,747.95	\$ -	\$ -	\$ 1,496,389.05	\$ -	\$ -	\$ 2,302,137.00	\$ 2,302,137.00
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects									
TOTAL RECEIPTS		\$ 47,530,833.13	\$ 40,649,675.65	\$ 52,161,196.78	\$ 65,082,489.19	\$ 18,254,328.19	\$ 21,506,574.00	\$ 554,906,678.63	\$ 554,906,678.63
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	\$ 22,374,454.49	\$ 21,415,745.45	\$ 21,538,332.40	\$ 22,540,927.13	\$ 3,641,284.47		\$ 225,352,279.32	\$ 225,352,279.32
Classified Salaries	2000-2999	\$ 5,656,616.06	\$ 5,668,794.00	\$ 6,168,202.89	\$ 5,928,309.45	\$ 759,621.25		\$ 64,468,790.29	\$ 64,468,790.29
Employee Benefits	3000-3999	\$ 17,371,120.49	\$ 17,410,520.97	\$ 16,343,173.29	\$ 16,737,245.64	\$ 2,221,612.75	\$ 21,506,574.00	\$ 195,733,767.00	\$ 195,733,767.00
Books and Supplies	4000-4999	\$ 746,217.69	\$ 837,229.34	\$ 1,517,157.37	\$ 2,278,546.07	\$ 5,224,241.28		\$ 18,200,483.00	\$ 18,200,483.00
Services	5000-5999	\$ 6,091,935.72	\$ 7,161,036.96	\$ 7,677,140.14	\$ 8,079,682.39	\$ 9,716,129.47		\$ 78,875,442.32	\$ 78,875,442.32
Capital Outlay	6000-6599	\$ 23,724.49	\$ 14,384.09	\$ 59,049.44	\$ 19,263.52	\$ 40,898.91		\$ 425,465.78	\$ 425,465.78
Other Outgo	7000-7499	\$ (19,107.36)	\$ (21,486.58)	\$ (31,859.77)	\$ 310,080.50	\$ 552,680.55		\$ (732,583.73)	\$ (732,583.73)
Interfund Transfers Out	7600-7629	\$ 351,290.51	\$ 49,335.84	\$ 142,413.85	\$ 875,890.80	\$ 214,553.54		\$ 2,411,632.59	\$ 2,411,632.59
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS		\$ 52,596,252.09	\$ 52,535,560.07	\$ 53,413,609.61	\$ 56,769,945.50	\$ 22,371,022.22	\$ 21,506,574.00	\$ 584,735,276.57	\$ 584,735,276.57
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	\$ -	\$ -	\$ -	\$ -	\$ (0.02)		\$ (0.02)	
Accounts Receivable	9200-9299	\$ 2,871,926.82	\$ 84,311.00	\$ -	\$ 818,941.78	\$ 1,945,026.24		\$ 31,221,774.94	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores	9320	\$ -	\$ -	\$ -	\$ -	\$ 21,966.34		\$ 47,727.38	
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL ASSETS		\$ 2,871,926.82	\$ 84,311.00	\$ -	\$ 818,941.78	\$ 1,966,992.56	\$ -	\$ 31,269,502.30	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	\$ (736,290.82)	\$ (379,127.94)	\$ (687,836.08)	\$ (697,666.74)	\$ (0.02)		\$ (22,945,239.94)	
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES		\$ (736,290.82)	\$ (379,127.94)	\$ (687,836.08)	\$ (697,666.74)	\$ (0.02)	\$ -	\$ (22,945,239.94)	
Nonoperating Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL BALANCE SHEET ITEMS		\$ 2,135,636.00	\$ (294,816.94)	\$ (687,836.08)	\$ 121,275.04	\$ 1,966,992.54	\$ -	\$ 8,324,262.36	
E. NET INCREASE/DECREASE B - C + D		\$ (2,929,782.96)	\$ (12,180,701.36)	\$ (1,940,248.91)	\$ 8,433,818.73	\$ (2,149,701.49)	\$ -	\$ (21,504,335.58)	\$ (29,828,597.94)
F. ENDING CASH (A + E)		\$ 8,532,176.13	\$ (3,648,525.23)	\$ (5,588,774.14)	\$ 2,845,044.59				
G. Ending Cash, Plus Cash Accruals and Adjustments								\$ 695,343.10	
MYP Ending Fund Balance								\$ 695,343.10	
Variance								\$ 0.00	
Fund 76 Cash					\$ 57,223,891.28				
Combined Fund 01 & 76 Ending Cash Balance					\$ 60,068,935.87				