



2019-2020

SECOND INTERIM

Presented March 9, 2020

Sweetwater Union High School District
1130 Fifth Avenue
Chula Vista, CA 91911
(619) 691-5500

Board of Trustees

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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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☐ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☒ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Nancy Picone

Telephone: 619.585.6081

Title: Director of Fiscal Services

E-mail: nancy.picone@sweetwaterschools.o

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	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	395,886,802.00	0.16%	396,533,488.00	0.96%	400,351,676.00
2. Federal Revenues	8100-8299	1,460,570.00	-0.04%	1,460,000.00	0.00%	1,460,000.00
3. Other State Revenues	8300-8599	7,484,974.00	-1.92%	7,341,579.00	0.69%	7,391,958.00
4. Other Local Revenues	8600-8799	5,308,862.99	0.00%	5,308,863.00	0.00%	5,308,863.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,416.00	-18.55%	15,000.00	0.00%	15,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(80,195,612.59)	4.96%	(84,176,747.00)	4.78%	(88,200,870.00)
6. Total (Sum lines A1 thru A5c)		329,964,012.40	-1.06%	326,482,183.00	-0.05%	326,326,627.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				168,317,458.94		170,421,426.94
b. Step & Column Adjustment				2,103,968.00		2,130,268.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	168,317,458.94	1.25%	170,421,426.94	1.25%	172,551,694.94
2. Classified Salaries						
a. Base Salaries				45,739,775.11		47,071,744.11
b. Step & Column Adjustment				371,636.00		382,458.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				960,333.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,739,775.11	2.91%	47,071,744.11	0.81%	47,454,202.11
3. Employee Benefits	3000-3999	77,997,751.85	10.28%	86,016,504.00	2.71%	88,349,495.00
4. Books and Supplies	4000-4999	6,092,157.24	2.99%	6,274,312.00	2.89%	6,455,640.00
5. Services and Other Operating Expenditures	5000-5999	26,661,627.62	4.38%	27,828,811.00	4.95%	29,206,663.00
6. Capital Outlay	6000-6999	11,778.77	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,047,752.00	-58.98%	2,480,967.00	172.54%	6,761,615.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,676,773.90)	2.29%	(1,715,172.00)	2.71%	(1,761,653.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	252,262.05	-78.59%	54,000.00	0.00%	54,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(31,730,000.00)		(18,400,000.00)
11. Total (Sum lines B1 thru B10)		329,443,789.68	-6.90%	306,702,593.05	7.82%	330,671,657.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		520,222.72		19,779,589.95		(4,345,030.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		(5,004,744.25)		(4,484,521.53)		15,295,068.42
2. Ending Fund Balance (Sum lines C and D1)		(4,484,521.53)		15,295,068.42		10,950,038.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	867,018.00		848,855.00		848,855.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		5,000,000.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		9,440,103.00		10,015,270.00
2. Unassigned/Unappropriated	9790	(5,351,539.53)		6,110.42		85,913.37
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(4,484,521.53)		15,295,068.42		10,950,038.37

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	0.00		9,440,103.00		10,015,270.00
c. Unassigned/Unappropriated	9790	(5,351,539.53)		6,110.42		85,913.37
(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)		(5,351,539.53)		9,446,213.42		10,101,183.37
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.						
FY 2020-21 and 2021-22 reflects only step and column increases. Other adjustments reflected on line B10 are projected budget solutions necessary to balance the budget in the respective years. For the final 2020-21 budget adoption the \$31.7.3M will be allocated to the appropriate object codes. The budget solution placeholders could impact the final restricted maintenance allocations. The \$31.7M budget solutions will be allocated at budget development.						

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	2,000,449.00	2.00%	2,040,458.00	2.00%	2,081,267.00
2. Federal Revenues	8100-8299	23,662,256.34	-8.46%	21,659,704.00	0.00%	21,659,704.00
3. Other State Revenues	8300-8599	32,087,033.00	4.70%	33,596,685.00	0.62%	33,803,783.00
4. Other Local Revenues	8600-8799	22,993,306.51	3.00%	23,683,110.00	2.80%	24,346,237.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	80,195,612.59	4.96%	84,176,747.00	4.78%	88,200,870.00
6. Total (Sum lines A1 thru A5c)		160,938,657.44	2.62%	165,156,704.00	2.99%	170,091,861.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,242,788.59		48,845,823.59
b. Step & Column Adjustment				603,035.00		610,573.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,242,788.59	1.25%	48,845,823.59	1.25%	49,456,396.59
2. Classified Salaries						
a. Base Salaries				30,234,264.33		30,612,192.33
b. Step & Column Adjustment				377,928.00		382,652.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,234,264.33	1.25%	30,612,192.33	1.25%	30,994,844.33
3. Employee Benefits	3000-3999	56,023,178.10	1.31%	56,757,581.00	1.67%	57,706,565.00
4. Books and Supplies	4000-4999	9,909,963.23	3.35%	10,241,685.00	18.83%	12,170,669.00
5. Services and Other Operating Expenditures	5000-5999	16,566,633.25	0.47%	16,644,104.11	5.33%	17,531,230.08
6. Capital Outlay	6000-6999	25,000.00	2.99%	25,748.00	2.89%	26,492.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,060,262.00	0.00%	1,060,262.00	0.00%	1,060,262.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,090,214.90	2.29%	1,115,181.00	2.71%	1,145,402.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		163,152,304.40	1.32%	165,302,577.03	2.90%	170,091,861.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,213,646.96)		(145,873.03)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,359,519.99		145,873.03		0.00
2. Ending Fund Balance (Sum lines C and D1)		145,873.03		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		10,837.11		3,175.00
b. Restricted	9740	145,876.89				
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	(3.86)		(10,837.11)		(3,175.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		145,873.03		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.						

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	397,887,251.00	0.17%	398,573,946.00	0.97%	402,432,943.00
2. Federal Revenues	8100-8299	25,122,826.34	-7.97%	23,119,704.00	0.00%	23,119,704.00
3. Other State Revenues	8300-8599	39,572,007.00	3.45%	40,938,264.00	0.63%	41,195,741.00
4. Other Local Revenues	8600-8799	28,302,169.50	2.44%	28,991,973.00	2.29%	29,655,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,416.00	-18.55%	15,000.00	0.00%	15,000.00
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)		490,902,669.84	0.15%	491,638,887.00	0.97%	496,418,488.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				216,560,247.53		219,267,250.53
b. Step & Column Adjustment				2,707,003.00		2,740,841.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	216,560,247.53	1.25%	219,267,250.53	1.25%	222,008,091.53
2. Classified Salaries						
a. Base Salaries				75,974,039.44		77,683,936.44
b. Step & Column Adjustment				749,564.00		765,110.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				960,333.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	75,974,039.44	2.25%	77,683,936.44	0.98%	78,449,046.44
3. Employee Benefits	3000-3999	134,020,929.95	6.53%	142,774,085.00	2.30%	146,056,060.00
4. Books and Supplies	4000-4999	16,002,120.47	3.21%	16,515,997.00	12.78%	18,626,309.00
5. Services and Other Operating Expenditures	5000-5999	43,228,260.87	2.88%	44,472,915.11	5.09%	46,737,893.08
6. Capital Outlay	6000-6999	36,778.77	-29.99%	25,748.00	2.89%	26,492.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,108,014.00	-50.18%	3,541,229.00	120.88%	7,821,877.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(586,559.00)	2.29%	(599,991.00)	2.71%	(616,251.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	252,262.05	-78.59%	54,000.00	0.00%	54,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(31,730,000.00)		(18,400,000.00)
11. Total (Sum lines B1 thru B10)		492,596,094.08	-4.18%	472,005,170.08	6.09%	500,763,518.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,693,424.24)		19,633,716.92		(4,345,030.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		(2,645,224.26)		(4,338,648.50)		15,295,068.42
2. Ending Fund Balance (Sum lines C and D1)		(4,338,648.50)		15,295,068.42		10,950,038.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	867,018.00		859,692.11		852,030.00
b. Restricted	9740	145,876.89		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		5,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		9,440,103.00		10,015,270.00
2. Unassigned/Unappropriated	9790	(5,351,543.39)		(4,726.69)		82,738.37
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(4,338,648.50)		15,295,068.42		10,950,038.37

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		9,440,103.00		10,015,270.00
c. Unassigned/Unappropriated	9790	(5,351,539.53)		6,110.42		85,913.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.86)		(10,837.11)		(3,175.00)
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)		(5,351,543.39)		9,435,376.31		10,098,008.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		-1.09%		2.00%		2.02%
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?	No					
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)		36,094.00		36,107.00		35,457.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		492,596,094.08		472,005,170.08		500,763,518.05
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)		492,596,094.08		472,005,170.08		500,763,518.05
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)		9,851,921.88		9,440,103.40		10,015,270.36
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)		9,851,921.88		9,440,103.40		10,015,270.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		YES

Sweetwater Union High School District
Multi-Year Projections - Assumptions
2019-20 SECOND INTERIM

REVENUE ASSUMPTIONS	Rate	2019-20	2020-21	2021-22
Description				
LCFF Funding Formula				
Unrestricted		395,886,802	396,533,488	400,351,676
Restricted		2,000,449	2,040,458	2,081,267
LCAP		54,441,639	55,771,053	56,415,255
District Enrollment (P2)		38,139	37,468	37,068
Funded LCFF ADA 7-8		10,896	10,592	10,242
Funded LCFF ADA 9-12		26,034	25,431	25,131
Funded LCFF ADA Non Public Schools		85	84	84
Total Funded LCFF ADA 7-12		37,015	36,107	35,457
Unduplicated % (Single Year)		62.61%	63.36%	62.96%
Unduplicated % (3 Year Rolling Average)		62.31%	62.92%	62.97%
Cost-of-Living-Adjustment (COLA)		3.26%	2.29%	2.71%
Federal		\$ 1,460,000	\$ 1,460,000	\$ 1,460,000
Other State				
Mandated Cost Reimbursement (7-8)		\$ 32.18	\$ 32.92	\$ 33.81
		\$ 353,874	\$ 337,162	\$ 337,824
Mandated Cost Reimbursement (9-12)		\$ 61.94	\$ 63.36	\$ 65.08
		\$ 1,614,208	\$ 1,592,321	\$ 1,627,412
Lottery (GFU \$153; GFR \$54)				
General Fund Unrestricted	\$ 153	\$ 5,511,547	\$ 5,412,097	\$ 5,354,722
General Fund Restricted	\$ 54	\$ 1,945,252	\$ 1,910,152	\$ 1,889,902
Total Other State Unrestricted		\$ 7,479,629	\$ 7,341,579	\$ 7,319,958
Local: Interest		2.188%	2.188%	2.188%
Transfers In		\$ 18,416	\$ 15,000	\$ 15,000

EXPENSE ASSUMPTIONS	2019-20	2020-21	2021-22
Description			
Salaries			
Step and Column: Certificated	2.00%	2.00%	2.00%
Step and Column: Classified	1.30%	1.30%	1.30%
STRS	17.10%	18.40%	18.10%
PERS	19.721%	22.80%	24.90%
Health and Welfare Premiums	\$ 10,990	\$ 11,200	\$ 11,424
Materials and Supplies (Consumer Price Index)	3.09%	2.99%	2.89%
Contracted Services (Consumer Price Index)	3.09%	2.99%	2.89%
Utilities	\$ 10,244,449	\$ 12,000,000	\$ 12,500,000
Interest on County of San Diego Treasurer Loan	\$ 618,206	\$ 640,000	\$ 640,000
Budget Deficit / Solutions Required	\$ -	\$ (31,730,000)	\$ (18,400,000)
Transfers Out			
Adult Education	\$ -	\$ -	\$ -
Cafeteria	\$ 62,267	\$ 54,000	\$ 54,000
Interest on Borrowings Fund 49	\$ 182,504	\$ -	\$ -
Interest on Borrowings Fund 35	\$ 7,491	\$ -	\$ -
Contributions			
Special Education	\$ 62,548,776	\$ 65,809,565	\$ 69,100,043
Career Technical Education	\$ 2,573,518	\$ 2,850,518	\$ 3,127,518
Routine Restricted Maintenance (RRM)	\$ 14,778,160	\$ 15,221,505	\$ 15,678,150
Medi-Cal & Other	\$ 295,159	\$ 295,159	\$ 295,159
Total	\$ 80,195,613	\$ 84,176,747	\$ 88,200,870

RESERVE ASSUMPTIONS	2019-20	2020-21	2021-22
Description			
Economic Uncertainties 2%	\$ -	\$ 9,440,103	\$ 10,015,270
School Site Carry Over	\$ 171,228	\$ 200,000	\$ 200,000
Qualified Zone Academy Bond	\$ -	\$ 5,000,000	\$ -
Stores Inventory	\$ 546,935	\$ 500,000	\$ 500,000
Revolving Cash Funds	\$ 148,855	\$ 148,855	\$ 148,855

**Sweetwater Union High School District
Statement of Cash Flows - General Fund - Oracle Fund 01
FY 2019/2020**

FY 2019/2020			7	8	9	10	11	12	12							Totals up to June 30th		AREA		CODE
Beginning Cash Balance			Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	2019-20	BUDGET		
d				9,017,043	9,983,920	14,867,268	20,320,624	13,546,367	24,221,299	29,594,285	40,378,692	32,420,442	19,410,234	19,369,693	17,116,426	1,554,826	9,017,043	9,017,043		
Line	8000-8998	Total Cash Inflows - CY Revenues		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter							
1	8000-8099	LCFF Sources																		
2	8011	LCFF		11,715,602	11,715,602	21,088,084	21,088,084		21,088,084	21,105,935	20,847,876	20,847,876	20,847,876	20,847,876	25,689,772	237,970,751	237,970,751			
3	8021-8047	Property Taxes		704,627	1,390,416	508,552	1,045,050	3,119,367	28,558,307	-	14,522,706	2,162,032	-	34,376,036	373,293	2,460,703	89,221,089	89,880,959		
3.1	8012	EPA		-	-	17,775,035	-	-	-	17,775,034	-	-	17,775,035	-	-	15,406,138	68,731,242	68,703,021		
3.5	8047	RDA Residual Balance & CRD					-		-	-	-	-	-	-	-	1,490,570	1,490,570	2,981,139		
4	8096	Charter In Lieu Taxes			(200,755)	(382,461)		(518,415)		(375,520)	(281,362)	(492,384)	(246,192)	(129,651)	(100,516)	(2,727,257)	(3,649,068)			
4.5	8097	Special Education - Prop Tax Transfer		-	-	-	-	-	-	-	1,189,169	-	-	-	-	1,000,225	2,189,394	2,000,449		
5	Multiple	Other RL Sources			-	-		-	-	-	-	-	-	-	-	-	-			
6	8000-8099	Subtotal LCFF Sources		12,420,229	12,905,263	38,989,209	22,133,134	23,689,036	28,558,307	38,863,118	36,442,290	22,728,546	38,130,527	54,977,720	21,091,517	45,946,891	396,875,788	397,887,251		
7																				
8	8100-8299	Federal Revenues																		
9	8181&8182	Special Education		-	-	-	-	-	-	-							-	6,421,033		
10	8110	Impact Aid		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
11a	8285	9068 Assets - Pass Through		-	-	-	2,227,966	-	-	-	-	-	-	-	-	-	2,227,966			
11b	8290	3010&25 Title I - Fed Cash Mgmt System								6,205,778			3,159,864				9,365,642	10,092,170		
11c	8290	4035 Title II - Fed Cash Mgmt System			-	-		-	-	252,567	-	-		-		693,162	945,729	1,386,323		
11d	8290	4201&03 Title III - Fed Cash Mgmt System		-	-	-	307,011		-	394,817		373,713					1,075,541	1,167,853		
11e	4124	ASSETS					473,928	444,772					1,168,297				2,086,996	3,267,810		
12	Multiple	Other Federal					966,294	3,613		766,967		249,838			249,838		2,236,550	2,787,638		
13	8100-8299	Subtotal Other Federal Revenues		-	-	-	3,975,199	448,385	-	7,620,129	-	623,551	4,328,161	-	943,000		17,938,424	25,122,827		
14																				
15	8300-8599	Other State Revenues																		
16	8311	6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
17	Multiple	OTHER PA Recomputations and Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19	8550	Mandate Block Grant		-	-	-	-	1,968,082	-		-	-	-	-	-		1,968,082	1,968,082		
19a	8550	9010 One-Time Mandate			-	-	-	-			-						-			
19b	8590	Pass Through Revenues			-	-	-	-	-								-			
	8590	6387 CTE incentive			638,087												638,087	630,000		
23a	8560	Lottery			-	-	247,353	-	-	1,959,574			1,864,200		1,864,200		5,935,327	7,456,799		
23b		STRS on behalf (non-cash)																20,546,093		
		PERS on Behalf																5,512,773		
26	Multiple	Other State		244,295	21,905		224,580	1,177,396		45,000		862,543			446,713		3,022,433	3,450,173		
28	8300-8599	Subtotal Other State Revenues		244,295	659,992	-	471,934	3,145,478	-	2,004,574	-	862,543	1,864,200	-	2,310,913		11,563,928	39,563,920		
29																				
30	8600-8799	Other Local Revenues																		
	8650	Leases and rentals		5,212	9,567	22,715	8,729	39,091		1,975	105	16,667	16,667	16,667	16,667	11,455	165,515	200,000		
31	8699	0910 ROP - Pass Through-County		49,999				117,964				54,377	45,000	45,000	20,253	91,991	424,584	554,870		
32	8677	9065 ASES - Pass Through			424,440								824,539				1,248,979	1,802,209		
33	8792	SPED PA Special Education - Pass Through		890,968	1,438,220	1,648,756	1,648,756	1,648,756	1,648,756	1,648,756	1,635,301	1,635,301	1,635,301	1,635,301	1,055,836		18,170,007	18,170,007		
33a	8660	Interest			9,005	62,164	41,532		89,069	48,033			87,500				337,303	350,000		
34	Multiple	Other Local		1,227,636	1,150,575	128,654	532,777	281,709	371,058	155,268	424,605	424,605	424,605	424,605	424,605		5,970,700	7,225,084		
35	8600-8799	Subtotal Other Local Revenues		2,173,815	3,031,807	1,862,288	2,231,794	2,087,519	371,058	1,739,800	1,852,161	2,130,949	2,946,111	2,209,072	2,096,825	1,583,887	26,317,088	28,302,170		
36																				
37	8900-8998	Transfers In & Other Sources			-		-	-	-	-	-	-	-	-	-		-	18,413		
38																				
39	8000-8998	Total Cash Inflows - CY Revenues		14,838,339	16,597,062	40,851,498	28,812,061	29,370,418	28,929,364	40,602,918	47,919,155	24,859,495	42,562,732	63,379,152	23,188,342	50,784,691	452,695,228	490,894,580		
40																				
41	1000-7998	Cash Outflows - CY Expenditures																		
42	1000-3999	Salaries & Benefits																		
43	1000-1999	Certificated		15,431,582	16,725,482	17,387,065	17,558,492	16,936,983		17,727,768	17,412,888	17,562,484	19,952,460	19,952,460	19,952,460	19,952,460	216,552,585	216,552,585		
44	2000-2999	Classified		5,058,890	5,610,227	5,647,861	5,819,191	5,568,070	6,508,610	5,753,590	6,331,170	6,331,170	6,331,170	6,331,170	10,682,919		75,974,039	75,974,039		
45a	3000-3999	Benefits		7,627,187	4,026,212	4,590,436	4,466,679	4,554,327	4,380,165	4,411,911	4,940,220	4,940,220	4,940,220	4,940,220	5,464,846		59,282,644	59,282,644		
45b	3101-3102,3111-3112	STRS			2,795,097	2,911,835	2,930,473	2,835,015	2,945,249	2,921,543	3,362,349	3,362,349	3,362,349	3,362,349	4,779,788		35,568,396	40,348,184		
45c	3201-3202, 3211-3212	PERS			1,101,278	1,118,034	1,141,053	1,119,343	1,160,814	1,119,343	1,200,000	1,200,000	1,200,000	1,200,000	1,551,158		13,111,023	8,331,235		
45d		STRS (ERI- Final pmt)		326,866													326,866			
45e		PARS		3,926,645													3,926,645			
q		STRS on-Behalf															-	20,546,093		
45f	3100	PERS on-Behalf		-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,512,773		
46	1000-3999	Subtotal Salaries & Benefits		32,371,170	30,258,297	31,655,233	31,915,889	31,013,739	-	32,722,606	31,619,275	33,396,223	35,786,199	35,786,199	35,786,199	42,431,171	404,742,198	426,547,554		
47																				
48	4000-7998	Other Expenditures																		
49	4000-4999	Supplies		295,932	1,169,486	1,001,861	2,302,348	669,050	636,228	74,828	812,130	570,625	762,678	866,825	1,261,510	1,800,000	12,223,503	16,002,120		
50	5500-5599	Utilities		23	1,092,870	651,492	1,194,910	888,792	264,182	151,333	528,912	419,352	622,741	612,569	919,319	1,107,906	8,454,403	10,294,709		
51	5000-5999	Other Services (Excl. Utilities)		2,134,653	3,506,178	1,666,364	1,542,930	978,583	495,412	383,613	2,387,483	1,729,614	2,596,966	1,365,362	2,009,225	2,500,000	23,296,383	32,149,735		
52a	6000-6999	Capital			-	-	4,694	11,064			6,126					3,257	25,140	36,779		
52b	6400	Capital Non-cash				-											-			
52c		Debt payments		1,362,008	2,056,442	1,493	1,432	966,809	1,422	(162)		941,383	1,422	1,155,240	249,225	249,154	6,985,866	6,047,752		
53	7200-7299	Pass Through Revenues		-	-		-	-	-	-	1,114	-	265,066	-	-	265,066	531,245	1,060,262		
53a		Interest paid on loans to FD 49						93,060				68,209			21,234		182,504	182,504		

Sweetwater Union High School District
Statement of Cash Flows - General Fund - Oracle Fund 01
FY 2019/2020

Sewewater Union High School District Statement of Cash Flows - General Fund - Oracle Fund 01 FY 2019/2020															Actuals to end of the month of: 31-Jan		USER INPUT																		
			7		8		9		10		11		12		12		Totals up to June 30th		AREA		CODE														
Beginning Cash Balance			Beginning Balances		July		August		September		October		November		December 15th		December		January			February		March		April		May		June		2019-20 BUDGET			
d						9,017,043		9,983,920		14,867,268		20,320,624		13,546,367		24,221,299		29,594,285		40,378,692		32,420,442		19,410,234		19,369,693		17,116,426		1,554,826		9,017,043		9,017,043	
	Interest paid on loans to County Tresury					1st Quarter				2nd Quarter				3rd Quarter				4th Quarter																	
53b	7000-7998	Transfers Out, Other Uses & Outgo					10,488		94,097		97,928		95,822				93,057		82,810		79,034		64,971						(586,559)		(586,559)		(586,559)		
54	4000-7998	Subtotal Other Expenditures			3,792,616		7,835,463		3,415,308		5,144,241		3,703,180		1,397,244		702,669		3,818,574		3,808,218		4,313,844		3,999,996		4,460,513		5,338,823		51,730,689		65,805,508		
55																																			
56	1000-7998	Total Cash Outflows - CY Expenditures			36,163,786		38,093,760		35,070,540		37,060,130		34,716,919		1,397,244		33,425,275		35,437,849		37,204,441		40,100,043		39,786,195		40,246,712		47,769,994		456,472,888		492,353,062		
57																																			
58	9111-9499	Assets (Excluding 9110 Cash)																																	
59	9111-9199	Other Cash Equivalents	-																																
60	9200-9299	Receivables (Excl. deferrals listed below)	(20,047,533)		4,306,548		1,798,483		66,526		3,470,096		759,937		705,607		390,476		1,566,008		1,396,770		1,396,770		1,396,770		1,396,770		1,396,772		(0)				
61	9200-9299	Deferrals - Principal Apportionment	-																																
64	9200-9299	Receivables - Lottery	(1,860,409)								1,860,408																				(1)				
65	9300-9319	Temporary Loans / Due From	-														19,065														19,065				
66	9320-9499	Other Assets																													-				
66a	Temp Loan - Loaned out to FD 11												(750,000)		(750,000)																(1,500,000)				
66b	Temp Loan - Paid Back from FD 11																1,500,000														1,500,000				
66c	Temp Loan - Loaned out to FD 13		(3,085,000)																												-				
66d	Temp Loan - Paid Back from FD 13										100,000		100,000						100,000		100,000		100,000		100,000		100,000		100,000		800,000				
67																																			
68	9111-9499	Change in Assets (Excl. 9110 Cash)	(21,907,942)		4,306,548		1,798,483		66,526		5,430,503		109,937		705,607		(340,460)		3,166,008		1,496,770		1,496,770		1,496,770		1,496,770		1,496,772		819,063				
69																																			
70	9500-9659	Current Liabilities																																	
71a	9500-9599	Payables	10,725,342		(5,361,550)		(1,841,196)		(165,827)		(3,220,670)																				136,099				
71b	9517	VEBA wire			(4,152,675)		(3,539,501)		4,133,914		4,162,693		4,199,507		4,212,182				4,328,341		4,300,000		4,300,000		4,300,000		4,300,000		4,300,000		34,844,462				
71c	9517	SD county Checks					4,152,675		(3,853,663)		(3,853,663)		(3,901,614)		(3,918,617)		3,947,225		(4,011,199)		(4,300,000)		(4,300,000)		(4,300,000)		(4,300,000)		(4,300,000)		(32,938,857)				
72	9650-9659	Deferred Revenues	-				-		-		-		-		-		-		-		-		-		-		-		-		-				
73																																			
74	9500-9659	Change in Current Liabilities	10,725,342		(9,514,224)		(1,228,022)		114,424		(2,911,641)		297,893		293,565		3,947,225		317,142		-		-		-		-		-		2,041,704				
75																																			
76	Multiple	Other Activity																																	
77	9793	Audit Adjustments			-		-		-		-		-		-		-		-		-		-		-		-		-		-				
78	9795	Other Restatements			-		-		-		-		-		-		-		-		-		-		-		-		-		-				
79	7999	Expense Suspense																																	
80	8999	Revenue Suspense																																	
81a	9910	Payroll Suspense																																	
81b	9911	STRS Suspense																																	
81c	9912	PERS Suspense																																	
82	Treasury Reconciling Items																																		
83																																			
84	Multiple	Total Other Activity			-		-		-		-		-		-		-		-		-		-		-		-		-		-				
85																																			
85a	Ending Balance without paying loans				(17,516,080)		(10,942,316)		20,829,176		14,591,417		8,607,696		52,752,591		40,378,692		56,343,148		21,572,266		23,369,693		44,459,420		1,554,826		6,066,295						
86	Ending Balance without borrowing (amt short to pay off loans)				(30,732,535)		(51,658,771)		(45,696,863)		(51,426,070)		(56,364,740)		(27,833,448)		(17,049,040)		(1,084,584)		(11,932,760)		(7,973,301)		17,116,426		1,554,827		6,066,295		8,100,150				
87																																			
88	TTF BORROWING LINE HIDDEN		13,216,455		13,216,455		40,716,455		66,526,039		66,017,487		64,972,437		80,586,039		57,427,732		57,427,732		33,505,026		31,342,994		27,342,994		(0)		(0)						
89	Multiple	Borrowing Activity																																	
90	9640	TRAN / TTF Principal Amounts																													-				
91	8660	TRAN / TTF Premium																													-				
92	5800	TRAN / TTF Issuance Cost & Interest																													-				
93	9135 & 9640	TRAN / TTF Repayment																													-				
94	9600-9619	Temporary Loans / Due To	-																												-				
94a	Temp Loan new borrowing from FD 49		13,216,455		27,500,000																										40,716,455				
94b	Temp loan paid back to FD 49				(27,500,000)														(4,000,000)		(4,000,000)		(5,216,455)						(40,716,455)						
	Temp Loan Borrowed from County				27,500,000		27,200,000						18,732,969																		73,432,969				
	Temp loan Paid back to County						(1,390,416)		(508,552)		(1,045,050)		(3,119,367)		(28,558,307)				(14,522,706)		(2,162,032)		-		(22,126,539)				(73,432,969)						
	temp loan FD 35												5,400,000						(5,400,000)										-						
	Temp loan paid back to FD 35																												-						
95	9629-9649	Other Liabilities (Excluding TRANs)	-																										-						
96																																			
97	Multiple	Total Borrowing Activity	13,216,455		27,500,000		25,809,584		(508,552)		(1,045,050)		15,613,602		(23,158,307)		-		(23,922,706)		(2,162,032)		(4,000,000)		(27,342,994)		-		-		(0)				
98																																			
99	9110	Ending Cash Balance			9,983,920		14,867,268		20,320,624		13,546,367		24,221,299		29,594,285		40,378,692		32,420,442		19,410,234		19,369,693		17,116,426		1,554,826		6,066,295						
	County Treasury ending balance (Oracle)				9,983,921		14,867,268		20,320,624		13,546,367		24,221,299				40,378,693		32,420,442																

Temporary Loans and Interest paid

As of January 31, 2020

Fund	Beg Bal	Date of Loan	Borrowed From	Amount of Loan	Date Paid	Amount Liquidated	Interest Due	Interest Rate
01	Beg. Balance*	7/1/2019	49	12,000,000.00				
01		7/15/2019	49	27,500,000.00				
01					7/30/2019	27,500,000.00	93,060.13	0.5645587%
01		12/17/2019	35	5,400,000.00				1st qtr interest Jul-Sept
01					1/10/2020	5,400,000.00	68,209.46	0.5295588%
01					1/29/2020	4,000,000.00		2nd qtr interest Oct-Dec
01								
01								

Total Temporary Loans for FD 01 *Including Beginning Balance \$ 44,900,000.00

Total of Liquidated Loans \$ 36,900,000.00

Net Temporary Loan Outstanding \$ 8,000,000.00 *Plus \$1,216,455.07 of interest owed from prior year

Temporary Loans and Interest paid

As of January 31, 2020

Fund	Beg Bal	Date of Loan	Borrowed From	Amount of Loan	Date Paid	Amount Liquidated	Interest Due	Interest Rate
11	Beg. Balance*							
11		11/7/2019	01	750,000.00			3,280.96	0.5295588%
11		12/11/2019	01	750,000.00				2nd qtr interest Oct-Dec
11					1/6/2020	\$1,500,000.00		
11								
11								
11								
11								

Total Temporary Loans for FD 11 *Including Beginning Balance \$ 1,500,000.00

Total of Liquidated Loans \$ 1,500,000.00

Net Temporary Loan Outstanding \$ -

Loans Owed to FD 01 \$ -

Loans Owed to FD 49 \$ -

Fund Descriptions
FD 01 - General FD
FD 11 - Adult ED
FD 13 - Nutrition Services
FD 49 - CFDs

Temporary Loans and Interest paid

As of January 31, 2020

Fund	Beg Bal	Date of Loan	Borrowed From	Amount of Loan	Date Paid	Amount Liquidated	Interest Due**	Interest Rate
13	Beg. Balance*	7/1/2019	01	3,485,000.00			19,674.87	0.5645587%
13			01		10/8/2019	100,000.00		1st qtr interest Jul-Sept
13					11/18/2019	100,000.00		
13					1/29/2020	100,000.00	17,770.15	0.5295588%
13								2nd qtr interest Oct-Dec
13								
13								

Total Temporary Loans for FD 13 *Including Beginning Balance \$ 3,485,000.00

Total of Liquidated Loans \$300,000.00

Net Temporary Loan Outstanding \$ 3,185,000.00

**Interest is waived since borrowed from General Fund

Loans Owed to FD 49

Loans Owed to FD 01 \$ 3,185,000.00

Fund Descriptions
FD 01 - General FD
FD 11 - Adult ED
FD 13 - Nutrition Services
FD 49 - CFDs

**Temporary Loans and Interest paid
As of January 31, 2020**

Fund	Beg Bal	Date of Loan	Loaned To	Amount of Loan	Date Paid	Amount Liquidated	Quarterly Interest Due	Interest Rate
01	Beg. Balance*	7/1/2019	13	3,485,000.00			19,674.87**	0.5645587%
					10/8/2019	\$100,000.00		1st qtr interest Jul-Sept
01		11/7/2019	01	750,000.00				
					11/18/2019	\$100,000.00	21,051.11**	0.5295588%
01		12/17/2019	1	750,000.00				2nd qtr interest Oct-Dec
01					1/6/2020	\$1,500,000.00		
01					1/29/2020	\$100,000.00		
01								
01								

Total Temporary Loans for FD 01 *Including Beginning Balance \$ **4,985,000.00**
Total of Liquidated Loans \$ **1,800,000.00**
Net Temporary Loan Outstanding \$ **3,185,000.00**

Loans Owed From FD 11 \$ -
Loans Owed From FD 13 \$ **3,185,000.00**

**Interest from fund 13 is waived since borrowed from General Fund

**Temporary Loans and Interest paid
As of January 31, 2020**

Fund	Beg Bal	Date	Loaned To	Amount of Loan	Date Paid	Amount Liquidated	Quarterly Interest Due	Interest Rate
35	Beg. Balance*	7/1/2019	01					
35		12/17/2019	01	5,400,000.00				
35					1/10/2020	5,400,000.00	4,622.41	0.5295588%
35								2nd qtr interest Oct-Dec
35								

Total Temporary Loans from FD 49 *Including Beginning Balance \$ **5,400,000.00**
Total of Liquidated Loans \$ **5,400,000.00**
Net Temporary Loan Outstanding \$ -

Fund Descriptions
FD 01 - General FD
FD 11 - Adult ED
FD 13 - Nutrition Services
FD 49 - CFDs

Temporary Loans and Interest paid

As of January 31, 2020

Fund	Beg Bal	Date	Loaned To	Amount of Loan	Date Paid	Amount Liquidated	Quarterly Interest Due	Interest Rate
49	Beg. Balance*	7/1/2019	01	12,000,000.00				
49			01	27,500,000.00				
49			01		7/30/2019	27,500,000.00	93,060.13	0.5645587%
49					1/29/2020	4,000,000.00		1st qtr interest Jul-Sept
49							63,547.05	0.5295588%
49								2nd qtr interest Oct-Dec
49								
49								
49								

Total Temporary Loans from FD 49 *Including Beginning Balance \$ 39,500,000.00

Total of Liquidated Loans \$ 31,500,000.00

Net Temporary Loan Outstanding \$ 8,000,000.00

Loans Owed From FD 01 \$ 8,000,000.00

Loans Owed From FD 11

Loans Owed From FD 13 \$ -

*Plus \$1,216,455.07 of interest owed from prior year

Fund Descriptions
FD 01 - General FD
FD 11 - Adult ED
FD 13 - Nutrition Services
FD 49 - CFDs

Temporary Loans and Interest paid

As of January 31, 2020

Fund	Beg Bal	Date of Loan	Borrowed From	Amount of Loan	Date Paid	Amount Liquidated	Date of interest	Interest Paid
01	Beg. Balance*						8/26/2019	10,487.67
01		7/26/2019	CO	27,500,000.00			9/24/2019	94,097.37
01		8/6/2019	CO	27,200,000.00			10/8/2019	97,927.89
01			CO		8/13/2019	1,390,416.28	11/18/2019	95,821.90
01			CO		9/9/2019	508,551.71	12/17/2019	93,056.78
01			CO		10/8/2019	1,045,050.23	1/23/2020	82,809.89
01			CO		11/8/2019	3,119,366.91		
01		11/27/2019	CO	18,732,969.00				
01					12/10/2019	28,558,306.89		
01					1/21/2020	14,522,706.14		
01								
01								
01								

Total Temporary Loans for FD 01	*Including Beginning Balance	\$ 73,432,969.00
Total of Liquidated Loans		\$49,144,398.16
Net Temporary Loan Outstanding		\$ 24,288,570.84
Total Interest Paid		\$ 474,201.50



Sweetwater Union High School District

Long-Term Debt Obligation Summary for Outstanding Principal Debt for Fiscal Year 2019-20

LONG-TERM DEBT OBLIGATIONS SUMMARY OF OUTSTANDING PRINCIPAL DEBT

GENERAL OBLIGATION BONDS (G.O.)

Issue	Dated Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 1/31/2020	Next Call Date
Prop BB									
G.O. Bonds 2000 Series C	10/21/2004	96,999,415.00	11 years	Aug. 2026	4.40-5.32%	-	Aug. 1	21,946,121.45	CABs not callable
G.O. Refunding Bonds 2011 Series	12/14/2011	23,835,000.00	14 years	Aug. 2025	3.390039%	Feb. 1	Aug. 1	13,085,000.00	Not callable
G.O. Refunding Bonds 2014 Series	7/30/2014	82,270,000.00	15 years	Aug. 2029	3.44-5.27%	Feb. 1	Aug. 1	76,940,000.00	08/01/2024 @ 100 any date
		203,104,415.00						111,971,121.45	

Prop O

G.O. Refunding Bonds 2016 Series	3/24/2016	168,710,000.00	31 years	Aug. 2047	4.00-5.00%	Feb. 1	Aug. 1	167,985,000.00	02/01/2026 @ 100 any date
G.O. Bonds 2006 Election, Series 2016B	3/24/2016	97,000,000.00	24 years	Aug. 2040	2.00-3.375%	Feb. 1	Aug. 1	97,000,000.00	02/01/2026 @ 100 any date
G.O. Bonds 2000 Series 2018C	4/18/2018	28,000,000.00	30 years	Aug. 2047	4.260-5.270%	Feb. 1	Aug. 1	28,000,000.00	08/01/2028 @ 100 any date
		293,710,000.00						292,985,000.00	

LEASE AND COMMUNITY FACILITIES DISTRICT (CFD)

Issue	Dated Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 1/31/2020	Next Call Date
QZAB									
Qualified Zone Academy Bonds 2005	8/1/2005	5,000,000.00	15 years	Sep. 2021	-	-	Sep. 29, 2021	5,000,000.00	Not callable
Qualified Zone Academy Bonds 2010	4/1/2010	5,000,000.00	15 years	Apr. 2025	2.30%	Oct. 15	Apr. 1	2,205,000.00	Not callable
		10,000,000.00						7,205,000.00	

Special Tax Revenue Bonds (CFD) [a]

2013 Refunding Revenue Bond	10/30/2013	72,140,000.00	14 years	Sept. 2027	3.00-5.00%	Mar. 1	Sept. 1	49,745,000.00	09/01/2023 @ 100 any date
		72,140,000.00						49,745,000.00	

Certificates of Participation (CFD)

2017 Refunding Revenue Bond	2/23/2017	35,515,000.00	13 years	Sept. 2029	2.00-5.00%	Mar. 1	Sept. 1	28,305,000.00	09/01/2027 @ 100 any date
		35,515,000.00						28,305,000.00	

Lease Revenue Refunding Bonds (Federally Taxable) [a]

Series 2016	11/8/2016	35,690,000.00	19 years	Oct. 2035	1.230-3.955%	Apr. 1	Oct. 1	32,700,000.00	04/01/2026 @ 100 any date
		35,690,000.00						32,700,000.00	

Capital Leases

Lenovo Financial Services: Schedule 1268905 (Laptops)	8/30/2016	8,105,141.10	4 Years	Aug. 2019	1.35%	-	Inv Date Jun. 06/Due Date Aug. 30	2,035,281.00	
Lenovo Financial Services: Schedule 1381979 (Laptops)	12/27/2016	3,709,834.06	4 Years	Dec. 2019	1.35%	-	Inv Date Nov. 03/Due Date Jan. 27	-	Last Payment 01/27/2020
Lenovo Financial Services: Schedule 1437045 (Laptops)	7/13/2017	1,343,457.56	4 Years	Jul. 2020	1.35%	-	Inv Date Apr. 19/Due Date Jul. 13	671,701.82	
Lenovo Financial Services: Schedule 1443596 (Laptops)	7/13/2017	5,848,073.42	4 Years	Jul. 2020	1.35%	-	Inv Date Apr. 19/Due Date Jul. 13	2,923,919.34	
Lenovo Financial Services: Schedule 1490965 (Laptops)	6/14/2018	5,375,570.51	4 Years	Jul. 2021	1.35%	-	Inv Date Jun 24/Due Date Jul. 14	2,687,677.37	
Apple Inc: Schedule No. 4 (iPads)	4/27/2017	3,105,563.69	4 Years	Apr. 2020	1.48%	-	Apr. 27	780,177.28	
Apple Inc: Schedule No. 5 (iPads)	6/25/2018	2,848,982.50	4 Years	Jun. 2021	1.35%	-	Jun. 25	1,424,434.07	
TFC Leasing, Inc. (Laptops)	9/16/2015	77,430.49	6 Years	Dec. 2020	4.01%	-	Monthly	15,328.57	
		30,414,053.34						10,538,519.45	

EARLY RETIRMENT PLAN DEBT									
Issue	Dated Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 1/31/2020	Next Call Date
PARS 403(b) Supplemental Early Retirement Plan (SERP)									
Supplemental Early Retirement Plan	5/6/2019	19,044,019.25	6 years	Jul. 2023	-	-	Jul. 10	15,235,215.40	n/a
		19,044,019.25						15,235,215.40	
Grand Total of Outstanding Principal Debt		699,617,487.59						548,684,856.30	

[a] Issued by Sweetwater UHSD Public Financing Authority

Prepared by Finance: 03/02/2020

Description	Resource Codes	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	393,839,727.00	395,886,802.00	214,680,631.76	395,886,802.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,460,000.00	1,460,570.00	935,425.78	1,460,570.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,416,101.00	7,484,974.00	3,996,928.54	7,484,974.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,636,854.52	5,308,862.99	2,818,068.05	5,308,862.99	0.00	0.0%
5) TOTAL, REVENUES			407,352,682.52	410,141,208.99	222,431,054.13	410,141,208.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	162,504,791.76	168,317,458.94	94,920,021.80	168,317,458.94	0.00	0.0%
2) Classified Salaries		2000-2999	45,321,917.69	45,739,775.11	24,671,199.37	45,739,775.11	0.00	0.0%
3) Employee Benefits		3000-3999	76,166,345.19	77,997,751.85	47,146,208.62	77,997,751.85	0.00	0.0%
4) Books and Supplies		4000-4999	5,433,331.00	6,092,157.24	3,563,004.49	6,092,157.24	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,886,202.19	26,661,627.62	13,942,492.30	26,661,627.62	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	11,778.77	31,729.75	11,778.77	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,047,444.00	6,047,752.00	3,028,771.07	6,047,752.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,518,274.35)	(1,676,773.90)	(76,146.60)	(1,676,773.90)	0.00	0.0%
9) TOTAL, EXPENDITURES			320,841,757.48	329,191,527.63	187,227,280.80	329,191,527.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			86,510,925.04	80,949,681.36	35,203,773.33	80,949,681.36		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	18,416.00	3,280.96	18,416.00	0.00	0.0%
b) Transfers Out		7600-7629	118,623.05	252,262.05	93,060.13	252,262.05	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	(79,526,369.15)	(80,195,612.59)	(58,000.00)	(80,195,612.59)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,629,992.20)	(80,429,458.64)	(147,779.17)	(80,429,458.64)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,880,932.84	520,222.72	35,055,994.16	520,222.72		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(3,788,289.18)	(3,788,289.18)		(3,788,289.18)	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)			(3,788,289.18)	(3,788,289.18)		(3,788,289.18)		
d) Other Restatements		9795	(1,216,455.07)	(1,216,455.07)		(1,216,455.07)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(5,004,744.25)	(5,004,744.25)		(5,004,744.25)		
2) Ending Balance, June 30 (E + F1e)			1,876,188.59	(4,484,521.53)		(4,484,521.53)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	148,855.00		148,855.00		
Stores		9712	0.00	546,935.00		546,935.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	171,228.00		171,228.00		
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	1,876,188.59	(5,351,539.53)		(5,351,539.53)		

Description	Resource Codes	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	240,036,587.00	237,970,751.00	128,917,245.00	237,970,751.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	64,405,155.00	68,703,021.00	35,550,069.00	68,703,021.00	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	525,030.00	544,095.00	272,183.21	544,095.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	79,309,826.00	82,475,241.00	44,847,295.06	82,475,241.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,507,570.00	2,652,205.00	2,658,734.05	2,652,205.00	0.00	0.0%
Prior Years' Taxes		8043	(17,481.00)	15,112.00	12,833.48	15,112.00	0.00	0.0%
Supplemental Taxes		8044	4,361,224.00	4,547,634.00	2,031,805.52	4,547,634.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(294,440.00)	(353,328.00)	0.00	(353,328.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,353,095.00	2,981,139.00	3,630,560.06	2,981,139.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			397,186,566.00	399,535,870.00	217,920,725.38	399,535,870.00	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	(3,346,839.00)	(3,649,068.00)	(3,240,093.62)	(3,649,068.00)	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			393,839,727.00	395,886,802.00	214,680,631.76	395,886,802.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	10,000.00	10,570.00	10,569.16	10,570.00	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	1,450,000.00	1,450,000.00	924,856.62	1,450,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,460,000.00	1,460,570.00	935,425.78	1,460,570.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,915,751.00	1,968,082.00	1,968,082.00	1,968,082.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,500,350.00	5,511,547.00	2,023,501.54	5,511,547.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	5,345.00	5,345.00	5,345.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,416,101.00	7,484,974.00	3,996,928.54	7,484,974.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	21,000.00	21,000.00	2,213.00	21,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	200,000.00	200,000.00	101,082.75	200,000.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	277,869.33	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	40,525.00	40,524.01	40,525.00	0.00	0.0%
Transportation Fees From Individuals		8675	350,000.00	399,818.00	399,290.83	399,818.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,715,854.52	4,297,519.99	1,997,088.13	4,297,519.99	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,636,854.52	5,308,862.99	2,818,068.05	5,308,862.99	0.00	0.0%
TOTAL, REVENUES			407,352,682.52	410,141,208.99	222,431,054.13	410,141,208.99	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	113,861,783.16	122,998,041.40	70,845,880.80	122,998,041.40	0.00	0.0%
Certificated Pupil Support Salaries		1200	18,772,737.44	19,256,087.55	10,663,727.01	19,256,087.55	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,966,696.68	15,404,044.38	8,834,129.85	15,404,044.38	0.00	0.0%
Other Certificated Salaries		1900	14,903,574.48	10,659,285.61	4,576,284.14	10,659,285.61	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			162,504,791.76	168,317,458.94	94,920,021.80	168,317,458.94	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,494,439.75	3,470,285.51	1,157,021.07	3,470,285.51	0.00	0.0%
Classified Support Salaries		2200	16,854,811.67	17,239,244.49	9,759,859.40	17,239,244.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,332,903.26	2,276,405.51	1,234,920.67	2,276,405.51	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,172,640.33	18,315,483.96	10,591,048.33	18,315,483.96	0.00	0.0%
Other Classified Salaries		2900	6,467,122.68	4,438,355.64	1,928,349.90	4,438,355.64	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,321,917.69	45,739,775.11	24,671,199.37	45,739,775.11	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,241,939.22	28,052,805.22	15,983,642.58	28,052,805.22	0.00	0.0%
PERS		3201-3202	7,481,183.62	7,454,314.94	4,718,939.83	7,454,314.94	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,018,274.83	6,176,914.06	3,162,700.03	6,176,914.06	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,125,050.50	25,717,691.67	17,258,736.36	25,717,691.67	0.00	0.0%
Unemployment Insurance		3501-3502	119,202.92	90,287.15	38,733.94	90,287.15	0.00	0.0%
Workers' Compensation		3601-3602	4,044,544.10	4,100,311.96	2,174,652.03	4,100,311.96	0.00	0.0%
OPEB, Allocated		3701-3702	1,270,452.00	1,530,452.00	0.00	1,530,452.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,066,171.00	1,066,171.00	0.00	1,066,171.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,799,527.00	3,808,803.85	3,808,803.85	3,808,803.85	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,166,345.19	77,997,751.85	47,146,208.62	77,997,751.85	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	22,487.51	403.52	22,487.51	0.00	0.0%
Books and Other Reference Materials		4200	34,030.00	33,760.42	126,821.35	33,760.42	0.00	0.0%
Materials and Supplies		4300	5,094,030.00	5,586,778.99	3,312,017.72	5,586,778.99	0.00	0.0%
Noncapitalized Equipment		4400	305,271.00	449,130.32	123,761.90	449,130.32	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,433,331.00	6,092,157.24	3,563,004.49	6,092,157.24	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	155,467.00	170,925.72	39,691.32	170,925.72	0.00	0.0%
Dues and Memberships		5300	243,010.00	248,157.00	210,504.06	248,157.00	0.00	0.0%
Insurance		5400-5450	3,220,505.00	2,950,505.00	2,836,777.87	2,950,505.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,040,849.80	10,294,709.42	4,565,240.50	10,294,709.42	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,355,868.00	4,597,644.38	2,718,283.66	4,597,644.38	0.00	0.0%
Transfers of Direct Costs		5710	(444,732.70)	(553,435.41)	(235,055.14)	(553,435.41)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,970.00)	(18,346.63)	(9,936.05)	(18,346.63)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,135,937.09	7,586,087.14	3,033,340.49	7,586,087.14	0.00	0.0%
Communications		5900	1,196,268.00	1,385,381.00	783,645.59	1,385,381.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,886,202.19	26,661,627.62	13,942,492.30	26,661,627.62	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	11,778.77	31,729.75	11,778.77	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	11,778.77	31,729.75	11,778.77	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	308.00	(308.00)	308.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	196,219.00	266,963.56	214,135.51	266,963.56	0.00	0.0%
Other Debt Service - Principal		7439	5,851,225.00	5,780,480.44	2,814,943.56	5,780,480.44	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,047,444.00	6,047,752.00	3,028,771.07	6,047,752.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(931,715.35)	(1,090,214.90)	(74,260.60)	(1,090,214.90)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(586,559.00)	(586,559.00)	(1,886.00)	(586,559.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,518,274.35)	(1,676,773.90)	(76,146.60)	(1,676,773.90)	0.00	0.0%
TOTAL, EXPENDITURES			320,841,757.48	329,191,527.63	187,227,280.80	329,191,527.63	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,000.00	18,416.00	3,280.96	18,416.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	18,416.00	3,280.96	18,416.00	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	53,623.05	62,267.05	0.00	62,267.05	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	65,000.00	189,995.00	93,060.13	189,995.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			118,623.05	252,262.05	93,060.13	252,262.05	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(79,526,369.15)	(80,195,612.59)	(58,000.00)	(80,195,612.59)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(79,526,369.15)	(80,195,612.59)	(58,000.00)	(80,195,612.59)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(79,629,992.20)	(80,429,458.64)	(147,779.17)	(80,429,458.64)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,000,449.00	2,000,449.00	1,189,169.00	2,000,449.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,659,704.00	23,662,256.34	12,573,697.20	23,662,256.34	0.00	0.0%
3) Other State Revenue		8300-8599	31,481,727.00	32,087,033.00	2,589,353.73	32,087,033.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,941,282.00	22,993,306.51	13,549,683.91	22,993,306.51	0.00	0.0%
5) TOTAL, REVENUES			76,083,162.00	80,743,044.85	29,901,903.84	80,743,044.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,724,348.05	48,242,788.59	24,792,952.02	48,242,788.59	0.00	0.0%
2) Classified Salaries		2000-2999	29,836,903.15	30,234,264.33	15,482,255.32	30,234,264.33	0.00	0.0%
3) Employee Benefits		3000-3999	55,577,966.58	56,023,178.10	15,670,784.08	56,023,178.10	0.00	0.0%
4) Books and Supplies		4000-4999	10,337,294.53	9,909,963.23	2,270,453.58	9,909,963.23	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,391,369.98	16,566,633.25	4,432,715.74	16,566,633.25	0.00	0.0%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,060,262.00	1,060,262.00	(975.00)	1,060,262.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	931,715.35	1,090,214.90	74,260.60	1,090,214.90	0.00	0.0%
9) TOTAL, EXPENDITURES			157,884,859.64	163,152,304.40	62,722,446.34	163,152,304.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,801,697.64)	(82,409,259.55)	(32,820,542.50)	(82,409,259.55)		
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	79,526,369.15	80,195,612.59	58,000.00	80,195,612.59	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,526,369.15	80,195,612.59	58,000.00	80,195,612.59		

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)			(2,275,328.49)	(2,213,646.96)	(32,762,542.50)	(2,213,646.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,359,519.99	2,359,519.99		2,359,519.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,359,519.99	2,359,519.99		2,359,519.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,359,519.99	2,359,519.99		2,359,519.99		
2) Ending Balance, June 30 (E + F1e)			84,191.50	145,873.03		145,873.03		
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	84,195.25	145,876.89		145,876.89		
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	(3.75)	(3.86)		(3.86)		

Description	Resource Codes	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	2,000,449.00	2,000,449.00	1,189,169.00	2,000,449.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,000,449.00	2,000,449.00	1,189,169.00	2,000,449.00	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	5,949,571.00	5,949,571.00	0.00	5,949,571.00	0.00	0.0%
Special Education Discretionary Grants		8182	430,512.00	471,462.34	26,907.34	471,462.34	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	9,874,576.00	10,092,169.67	8,433,744.00	10,092,169.67	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	1,200,000.00	1,386,323.00	252,567.00	1,386,323.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	51,024.00	51,032.89	51,024.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	831,426.00	1,116,828.81	659,020.00	1,116,828.81	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	2,336,593.00	3,267,908.84	2,349,748.35	3,267,908.84	0.00	0.0%
Career and Technical Education	3500-3599	8290	522,313.00	660,857.00	689,343.30	660,857.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	514,713.00	666,111.68	111,334.32	666,111.68	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,659,704.00	23,662,256.34	12,573,697.20	23,662,256.34	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,941,300.00	1,945,251.72	183,425.90	1,945,251.72	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	630,000.00	638,086.83	638,086.83	638,086.83	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,910,427.00	29,503,694.45	1,767,841.00	29,503,694.45	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,481,727.00	32,087,033.00	2,589,353.73	32,087,033.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,649,078.00	1,802,209.00	177,333.97	1,802,209.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,122,197.00	3,021,090.51	2,541,599.94	3,021,090.51	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	18,170,007.00	18,170,007.00	10,830,750.00	18,170,007.00	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			20,941,282.00	22,993,306.51	13,549,683.91	22,993,306.51	0.00	0.0%
TOTAL, REVENUES			76,083,162.00	80,743,044.85	29,901,903.84	80,743,044.85	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,853,965.49	38,133,844.54	20,169,668.93	38,133,844.54	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,596,697.00	3,058,419.43	1,260,730.92	3,058,419.43	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	911,156.60	1,249,443.62	709,947.04	1,249,443.62	0.00	0.0%
Other Certificated Salaries		1900	4,362,528.96	5,801,081.00	2,652,605.13	5,801,081.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,724,348.05	48,242,788.59	24,792,952.02	48,242,788.59	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,026,278.42	18,031,065.82	9,349,754.62	18,031,065.82	0.00	0.0%
Classified Support Salaries		2200	8,651,013.09	7,785,991.14	4,073,932.64	7,785,991.14	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	240,081.27	549,052.25	317,214.16	549,052.25	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,782,624.23	1,863,064.21	1,034,460.21	1,863,064.21	0.00	0.0%
Other Classified Salaries		2900	1,136,906.14	2,005,090.91	706,893.69	2,005,090.91	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,836,903.15	30,234,264.33	15,482,255.32	30,234,264.33	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,968,070.10	32,841,471.94	4,010,698.30	32,841,471.94	0.00	0.0%
PERS		3201-3202	6,206,679.76	6,389,693.55	3,084,462.81	6,389,693.55	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,134,601.87	3,262,022.59	1,510,592.83	3,262,022.59	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,830,731.70	12,012,977.26	6,354,751.66	12,012,977.26	0.00	0.0%
Unemployment Insurance		3501-3502	38,007.94	40,860.27	(19,352.70)	40,860.27	0.00	0.0%
Workers' Compensation		3601-3602	1,399,875.21	1,444,564.59	729,631.18	1,444,564.59	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	31,587.90	0.00	31,587.90	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			55,577,966.58	56,023,178.10	15,670,784.08	56,023,178.10	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,025,098.80	2,470,029.67	156,888.05	2,470,029.67	0.00	0.0%
Books and Other Reference Materials		4200	60,901.85	82,534.62	26,669.12	82,534.62	0.00	0.0%
Materials and Supplies		4300	6,659,368.78	6,213,142.11	1,698,256.70	6,213,142.11	0.00	0.0%
Noncapitalized Equipment		4400	591,925.10	1,144,256.83	388,639.71	1,144,256.83	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,337,294.53	9,909,963.23	2,270,453.58	9,909,963.23	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,344,640.00	1,530,760.38	118,842.70	1,530,760.38	0.00	0.0%
Travel and Conferences		5200	158,160.00	451,378.10	108,142.74	451,378.10	0.00	0.0%
Dues and Memberships		5300	12,025.00	9,950.00	4,600.00	9,950.00	0.00	0.0%
Insurance		5400-5450	3,000.00	7,499.00	3,997.45	7,499.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	(303.99)	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,759,797.95	3,340,042.04	905,427.12	3,340,042.04	0.00	0.0%
Transfers of Direct Costs		5710	444,732.70	553,435.41	235,055.14	553,435.41	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(107,375.14)	(352,197.26)	(131,949.26)	(352,197.26)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,737,521.47	10,987,397.58	3,170,273.91	10,987,397.58	0.00	0.0%
Communications		5900	38,868.00	38,368.00	18,629.93	38,368.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,391,369.98	16,566,633.25	4,432,715.74	16,566,633.25	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	29,736.00	29,736.00	0.00	29,736.00	0.00	0.0%
Payments to County Offices		7142	1,030,526.00	1,030,526.00	(975.00)	1,030,526.00	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)			1,060,262.00	1,060,262.00	(975.00)	1,060,262.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	931,715.35	1,090,214.90	74,260.60	1,090,214.90	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			931,715.35	1,090,214.90	74,260.60	1,090,214.90	0.00	0.0%
TOTAL, EXPENDITURES			157,884,859.64	163,152,304.40	62,722,446.34	163,152,304.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	79,526,369.15	80,195,612.59	58,000.00	80,195,612.59	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			79,526,369.15	80,195,612.59	58,000.00	80,195,612.59	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			79,526,369.15	80,195,612.59	58,000.00	80,195,612.59	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	395,840,176.00	397,887,251.00	215,869,800.76	397,887,251.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,119,704.00	25,122,826.34	13,509,122.98	25,122,826.34	0.00	0.0%
3) Other State Revenue		8300-8599	38,897,828.00	39,572,007.00	6,586,282.27	39,572,007.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,578,136.52	28,302,169.50	16,367,751.96	28,302,169.50	0.00	0.0%
5) TOTAL, REVENUES			483,435,844.52	490,884,253.84	252,332,957.97	490,884,253.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	209,229,139.81	216,560,247.53	119,712,973.82	216,560,247.53	0.00	0.0%
2) Classified Salaries		2000-2999	75,158,820.84	75,974,039.44	40,153,454.69	75,974,039.44	0.00	0.0%
3) Employee Benefits		3000-3999	131,744,311.77	134,020,929.95	62,816,992.70	134,020,929.95	0.00	0.0%
4) Books and Supplies		4000-4999	15,770,625.53	16,002,120.47	5,833,458.07	16,002,120.47	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,277,572.17	43,228,260.87	18,375,208.04	43,228,260.87	0.00	0.0%
6) Capital Outlay		6000-6999	25,000.00	36,778.77	31,729.75	36,778.77	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,107,706.00	7,108,014.00	3,027,796.07	7,108,014.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(586,559.00)	(586,559.00)	(1,886.00)	(586,559.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			478,726,617.12	492,343,832.03	249,949,727.14	492,343,832.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,709,227.40	(1,459,578.19)	2,383,230.83	(1,459,578.19)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	18,416.00	3,280.96	18,416.00	0.00	0.0%
b) Transfers Out		7600-7629	118,623.05	252,262.05	93,060.13	252,262.05	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			(103,623.05)	(233,846.05)	(89,779.17)	(233,846.05)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,605,604.35	(1,693,424.24)	2,293,451.66	(1,693,424.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(1,428,769.19)	(1,428,769.19)		(1,428,769.19)	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)			(1,428,769.19)	(1,428,769.19)		(1,428,769.19)		
d) Other Restatements		9795	(1,216,455.07)	(1,216,455.07)		(1,216,455.07)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,645,224.26)	(2,645,224.26)		(2,645,224.26)		
2) Ending Balance, June 30 (E + F1e)			1,960,380.09	(4,338,648.50)		(4,338,648.50)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	148,855.00		148,855.00		
Stores		9712	0.00	546,935.00		546,935.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	171,228.00		171,228.00		
b) Restricted		9740	84,195.25	145,876.89		145,876.89		
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	1,876,184.84	(5,351,543.39)		(5,351,543.39)		

Description	Resource Codes	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	240,036,587.00	237,970,751.00	128,917,245.00	237,970,751.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	64,405,155.00	68,703,021.00	35,550,069.00	68,703,021.00	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	525,030.00	544,095.00	272,183.21	544,095.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	79,309,826.00	82,475,241.00	44,847,295.06	82,475,241.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,507,570.00	2,652,205.00	2,658,734.05	2,652,205.00	0.00	0.0%
Prior Years' Taxes		8043	(17,481.00)	15,112.00	12,833.48	15,112.00	0.00	0.0%
Supplemental Taxes		8044	4,361,224.00	4,547,634.00	2,031,805.52	4,547,634.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(294,440.00)	(353,328.00)	0.00	(353,328.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,353,095.00	2,981,139.00	3,630,560.06	2,981,139.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			397,186,566.00	399,535,870.00	217,920,725.38	399,535,870.00	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	(3,346,839.00)	(3,649,068.00)	(3,240,093.62)	(3,649,068.00)	0.00	0.0%
Property Taxes Transfers		8097	2,000,449.00	2,000,449.00	1,189,169.00	2,000,449.00	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			395,840,176.00	397,887,251.00	215,869,800.76	397,887,251.00	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	5,949,571.00	5,949,571.00	0.00	5,949,571.00	0.00	0.0%
Special Education Discretionary Grants		8182	430,512.00	471,462.34	26,907.34	471,462.34	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	10,000.00	10,570.00	10,569.16	10,570.00	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	9,874,576.00	10,092,169.67	8,433,744.00	10,092,169.67	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	1,200,000.00	1,386,323.00	252,567.00	1,386,323.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	51,024.00	51,032.89	51,024.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	831,426.00	1,116,828.81	659,020.00	1,116,828.81	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	2,336,593.00	3,267,908.84	2,349,748.35	3,267,908.84	0.00	0.0%
Career and Technical Education	3500-3599	8290	522,313.00	660,857.00	689,343.30	660,857.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,964,713.00	2,116,111.68	1,036,190.94	2,116,111.68	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,119,704.00	25,122,826.34	13,509,122.98	25,122,826.34	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,915,751.00	1,968,082.00	1,968,082.00	1,968,082.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,441,650.00	7,456,798.72	2,206,927.44	7,456,798.72	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	630,000.00	638,086.83	638,086.83	638,086.83	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,910,427.00	29,509,039.45	1,773,186.00	29,509,039.45	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,897,828.00	39,572,007.00	6,586,282.27	39,572,007.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	21,000.00	21,000.00	2,213.00	21,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	200,000.00	200,000.00	101,082.75	200,000.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	277,869.33	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	40,525.00	40,524.01	40,525.00	0.00	0.0%
Transportation Fees From Individuals		8675	350,000.00	399,818.00	399,290.83	399,818.00	0.00	0.0%
Interagency Services		8677	1,649,078.00	1,802,209.00	177,333.97	1,802,209.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,838,051.52	7,318,610.50	4,538,688.07	7,318,610.50	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	18,170,007.00	18,170,007.00	10,830,750.00	18,170,007.00	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			25,578,136.52	28,302,169.50	16,367,751.96	28,302,169.50	0.00	0.0%
TOTAL, REVENUES			483,435,844.52	490,884,253.84	252,332,957.97	490,884,253.84	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	152,715,748.65	161,131,885.94	91,015,549.73	161,131,885.94	0.00	0.0%
Certificated Pupil Support Salaries		1200	21,369,434.44	22,314,506.98	11,924,457.93	22,314,506.98	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,877,853.28	16,653,488.00	9,544,076.89	16,653,488.00	0.00	0.0%
Other Certificated Salaries		1900	19,266,103.44	16,460,366.61	7,228,889.27	16,460,366.61	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			209,229,139.81	216,560,247.53	119,712,973.82	216,560,247.53	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,520,718.17	21,501,351.33	10,506,775.69	21,501,351.33	0.00	0.0%
Classified Support Salaries		2200	25,505,824.76	25,025,235.63	13,833,792.04	25,025,235.63	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,572,984.53	2,825,457.76	1,552,134.83	2,825,457.76	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,955,264.56	20,178,548.17	11,625,508.54	20,178,548.17	0.00	0.0%
Other Classified Salaries		2900	7,604,028.82	6,443,446.55	2,635,243.59	6,443,446.55	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			75,158,820.84	75,974,039.44	40,153,454.69	75,974,039.44	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	60,210,009.32	60,894,277.16	19,994,340.88	60,894,277.16	0.00	0.0%
PERS		3201-3202	13,687,863.38	13,844,008.49	7,803,402.64	13,844,008.49	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,152,876.70	9,438,936.65	4,673,292.86	9,438,936.65	0.00	0.0%
Health and Welfare Benefits		3401-3402	36,955,782.20	37,730,668.93	23,613,488.02	37,730,668.93	0.00	0.0%
Unemployment Insurance		3501-3502	157,210.86	131,147.42	19,381.24	131,147.42	0.00	0.0%
Workers' Compensation		3601-3602	5,444,419.31	5,544,876.55	2,904,283.21	5,544,876.55	0.00	0.0%
OPEB, Allocated		3701-3702	1,270,452.00	1,562,039.90	0.00	1,562,039.90	0.00	0.0%
OPEB, Active Employees		3751-3752	1,066,171.00	1,066,171.00	0.00	1,066,171.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,799,527.00	3,808,803.85	3,808,803.85	3,808,803.85	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			131,744,311.77	134,020,929.95	62,816,992.70	134,020,929.95	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,025,098.80	2,492,517.18	157,291.57	2,492,517.18	0.00	0.0%
Books and Other Reference Materials		4200	94,931.85	116,295.04	153,490.47	116,295.04	0.00	0.0%
Materials and Supplies		4300	11,753,398.78	11,799,921.10	5,010,274.42	11,799,921.10	0.00	0.0%
Noncapitalized Equipment		4400	897,196.10	1,593,387.15	512,401.61	1,593,387.15	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,770,625.53	16,002,120.47	5,833,458.07	16,002,120.47	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,344,640.00	1,530,760.38	118,842.70	1,530,760.38	0.00	0.0%
Travel and Conferences		5200	313,627.00	622,303.82	147,834.06	622,303.82	0.00	0.0%
Dues and Memberships		5300	255,035.00	258,107.00	215,104.06	258,107.00	0.00	0.0%
Insurance		5400-5450	3,223,505.00	2,958,004.00	2,840,775.32	2,958,004.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,040,849.80	10,294,709.42	4,564,936.51	10,294,709.42	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,115,665.95	7,937,686.42	3,623,710.78	7,937,686.42	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	(124,345.14)	(370,543.89)	(141,885.31)	(370,543.89)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,873,458.56	18,573,484.72	6,203,614.40	18,573,484.72	0.00	0.0%
Communications		5900	1,235,136.00	1,423,749.00	802,275.52	1,423,749.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,277,572.17	43,228,260.87	18,375,208.04	43,228,260.87	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	11,778.77	31,729.75	11,778.77	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	36,778.77	31,729.75	36,778.77	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	308.00	(308.00)	308.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	29,736.00	29,736.00	0.00	29,736.00	0.00	0.0%
Payments to County Offices		7142	1,030,526.00	1,030,526.00	(975.00)	1,030,526.00	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	196,219.00	266,963.56	214,135.51	266,963.56	0.00	0.0%
Other Debt Service - Principal		7439	5,851,225.00	5,780,480.44	2,814,943.56	5,780,480.44	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,107,706.00	7,108,014.00	3,027,796.07	7,108,014.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(586,559.00)	(586,559.00)	(1,886.00)	(586,559.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(586,559.00)	(586,559.00)	(1,886.00)	(586,559.00)	0.00	0.0%
TOTAL, EXPENDITURES			478,726,617.12	492,343,832.03	249,949,727.14	492,343,832.03	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,000.00	18,416.00	3,280.96	18,416.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	18,416.00	3,280.96	18,416.00	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	53,623.05	62,267.05	0.00	62,267.05	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	65,000.00	189,995.00	93,060.13	189,995.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			118,623.05	252,262.05	93,060.13	252,262.05	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(103,623.05)	(233,846.05)	(89,779.17)	(233,846.05)	0.00	0.0%

Resource	Description	2019-20
		Projected Year Totals
3310	Special Ed: IDEA Basic Local Assistance En	0.34
3312	Special Ed: IDEA Local Assistance, Part B, §	0.02
6385	Governor's CTE Initiative: California Partners	0.56
6386	California Partnership Academies: Green and	0.01
6387	Career Technical Education Incentive Grant	0.10
6500	Special Education	4,037.53
6512	Special Ed: Mental Health Services	0.04
6690	Tobacco-Use Prevention Education: Grades	0.01
7400	Quality Education Investment Act	0.16
8150	Ongoing & Major Maintenance Account (RM.	141,838.12
Total, Restricted Balance		145,876.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,280,883.00	898,505.00	407,729.85	898,505.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,509,816.00	15,693,671.00	14,917,948.00	15,693,671.00	0.00	0.0%
4) Other Local Revenue		8600-8799	265,727.00	265,727.00	181,565.09	265,727.00	0.00	0.0%
5) TOTAL, REVENUES			17,056,426.00	16,857,903.00	15,507,242.94	16,857,903.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,033,709.00	5,820,831.00	2,581,497.62	5,820,831.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,455,124.00	2,520,523.57	1,204,973.70	2,520,523.57	0.00	0.0%
3) Employee Benefits		3000-3999	3,986,749.58	4,406,644.00	1,458,068.22	4,406,644.00	0.00	0.0%
4) Books and Supplies		4000-4999	777,417.00	1,013,573.81	247,020.02	1,013,573.81	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	722,510.00	887,038.00	401,230.12	887,038.00	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	704,517.00	948,373.00	948,373.00	948,373.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	586,559.00	586,559.00	1,886.00	586,559.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,266,585.58	16,183,542.38	6,843,048.68	16,183,542.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,789,840.42	674,360.62	8,664,194.26	674,360.62		
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	3,416.00	3,280.96	3,416.00	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	(3,416.00)	(3,280.96)	(3,416.00)		

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)			2,789,840.42	670,944.62	8,660,913.30	670,944.62		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,658,010.33	2,658,010.33		2,658,010.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,658,010.33	2,658,010.33		2,658,010.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,658,010.33	2,658,010.33		2,658,010.33		
2) Ending Balance, June 30 (E + F1e)			5,447,850.75	3,328,954.95		3,328,954.95		
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	5,447,850.76	3,328,954.96		3,328,954.96		
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	(0.01)	(0.01)		(0.01)		

Description	Resource Codes	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	122,955.00	122,955.00	39,611.85	122,955.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,157,928.00	775,550.00	368,118.00	775,550.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,280,883.00	898,505.00	407,729.85	898,505.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	704,517.00	948,373.00	948,373.00	948,373.00	0.00	0.0%
Adult Education Program	6391	8590	14,083,303.00	13,839,447.00	13,839,447.00	13,839,447.00	0.00	0.0%
All Other State Revenue	All Other	8590	721,996.00	905,851.00	130,128.00	905,851.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,509,816.00	15,693,671.00	14,917,948.00	15,693,671.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,519.00	7,519.00	8,549.40	7,519.00	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	181,500.00	183,000.00	119,526.44	183,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	76,708.00	75,208.00	53,489.25	75,208.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			265,727.00	265,727.00	181,565.09	265,727.00	0.00	0.0%
TOTAL, REVENUES			17,056,426.00	16,857,903.00	15,507,242.94	16,857,903.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,931,760.00	3,641,664.00	1,713,080.78	3,641,664.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	461,607.00	523,976.00	275,620.19	523,976.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	870,449.00	1,016,110.00	461,562.02	1,016,110.00	0.00	0.0%
Other Certificated Salaries		1900	769,893.00	639,081.00	131,234.63	639,081.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,033,709.00	5,820,831.00	2,581,497.62	5,820,831.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	1,623.00	0.00	0.00	0.0%
Classified Support Salaries		2200	570,778.00	614,030.00	291,007.89	614,030.00	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	1,459,274.00	1,444,243.00	710,337.71	1,444,243.00	0.00	0.0%
Other Classified Salaries		2900	425,072.00	462,250.57	202,005.10	462,250.57	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,455,124.00	2,520,523.57	1,204,973.70	2,520,523.57	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,410,765.00	1,504,195.46	413,777.58	1,504,195.46	0.00	0.0%
PERS		3201-3202	549,762.95	683,907.83	225,670.32	683,907.83	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	286,707.24	293,389.92	126,805.47	293,389.92	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,447,437.90	1,625,914.40	622,040.16	1,625,914.40	0.00	0.0%
Unemployment Insurance		3501-3502	3,762.84	4,164.09	1,396.01	4,164.09	0.00	0.0%
Workers' Compensation		3601-3602	138,313.65	145,072.30	68,378.68	145,072.30	0.00	0.0%
OPEB, Allocated		3701-3702	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,986,749.58	4,406,644.00	1,458,068.22	4,406,644.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	15,025.00	0.00	15,025.00	0.00	0.0%
Books and Other Reference Materials		4200	15,000.00	43,272.00	27,115.12	43,272.00	0.00	0.0%
Materials and Supplies		4300	540,473.00	870,864.81	202,244.32	870,864.81	0.00	0.0%
Noncapitalized Equipment		4400	218,944.00	84,412.00	17,660.58	84,412.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			777,417.00	1,013,573.81	247,020.02	1,013,573.81	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,719.00	36,702.00	20,952.28	36,702.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	385.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	315,408.00	345,408.00	153,589.98	345,408.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,466.00	45,337.00	17,156.63	45,337.00	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	88,320.00	177,075.00	88,979.66	177,075.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	199,997.00	225,900.00	80,499.10	225,900.00	0.00	0.0%
Communications		5900	55,600.00	55,616.00	39,667.47	55,616.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			722,510.00	887,038.00	401,230.12	887,038.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	704,517.00	948,373.00	948,373.00	948,373.00	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)			704,517.00	948,373.00	948,373.00	948,373.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	586,559.00	586,559.00	1,886.00	586,559.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			586,559.00	586,559.00	1,886.00	586,559.00	0.00	0.0%
TOTAL, EXPENDITURES			14,266,585.58	16,183,542.38	6,843,048.68	16,183,542.38		

Description	Resource Codes	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	3,416.00	3,280.96	3,416.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,416.00	3,280.96	3,416.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(3,416.00)	(3,280.96)	(3,416.00)		

Resource	Description	2019/20 Projected Year Totals
3913	Adult Education: Adult Secondary Education	3.00
6371	CalWORKs for ROCP or Adult Education	190,242.85
6391	Adult Education Program	3,106,860.57
9010	Other Restricted Local	31,848.54
Total, Restricted Balance		<u>3,328,954.96</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	10,328,071.00	10,378,043.39	5,437,720.67	10,378,043.39	0.00	0.0%
3) Other State Revenue		8300-8599	685,025.00	685,025.00	371,292.57	685,025.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,130,639.00	1,145,529.00	792,243.92	1,145,529.00	0.00	0.0%
5) TOTAL, REVENUES			12,143,735.00	12,208,597.39	6,601,257.16	12,208,597.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,645,230.95	5,658,885.21	2,976,911.92	5,658,885.21	0.00	0.0%
3) Employee Benefits		3000-3999	2,267,246.10	2,260,021.57	1,083,921.71	2,260,021.57	0.00	0.0%
4) Books and Supplies		4000-4999	3,966,326.00	4,196,155.59	2,150,706.75	4,196,155.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	318,555.00	658,618.74	503,721.36	658,618.74	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,197,358.05	12,773,681.11	6,715,261.74	12,773,681.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,623.05)	(565,083.72)	(114,004.58)	(565,083.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	53,623.05	62,267.05	0.00	62,267.05	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			53,623.05	62,267.05	0.00	62,267.05		

Description	Resource Codes	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	(502,816.67)	(114,004.58)	(502,816.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	678,065.05	678,065.05		678,065.05	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)			678,065.05	678,065.05		678,065.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			678,065.05	678,065.05		678,065.05		
2) Ending Balance, June 30 (E + F1e)			678,065.05	175,248.38		175,248.38		
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	678,065.05	175,248.38		175,248.38		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,643,591.00	9,637,491.00	4,901,555.49	9,637,491.00	0.00	0.0%
Donated Food Commodities		8221	684,480.00	740,552.39	536,165.18	740,552.39	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,328,071.00	10,378,043.39	5,437,720.67	10,378,043.39	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	685,025.00	685,025.00	371,292.57	685,025.00	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			685,025.00	685,025.00	371,292.57	685,025.00	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	1,092,080.00	1,092,080.00	767,855.43	1,092,080.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,474.00	19,364.00	11,365.67	19,364.00	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	34,085.00	34,085.00	13,022.82	34,085.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,130,639.00	1,145,529.00	792,243.92	1,145,529.00	0.00	0.0%
TOTAL, REVENUES			12,143,735.00	12,208,597.39	6,601,257.16	12,208,597.39		

Description	Resource Codes	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	5,185,127.95	5,198,782.21	2,711,624.98	5,198,782.21	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	146,097.00	145,097.00	82,614.00	145,097.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	314,006.00	315,006.00	182,672.94	315,006.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,645,230.95	5,658,885.21	2,976,911.92	5,658,885.21	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	600,433.92	599,404.27	366,743.27	599,404.27	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	502,806.74	504,800.07	197,781.15	504,800.07	0.00	0.0%
Health and Welfare Benefits		3401-3402	990,309.10	981,809.10	464,769.64	981,809.10	0.00	0.0%
Unemployment Insurance		3501-3502	2,823.59	2,831.93	(36.74)	2,831.93	0.00	0.0%
Workers' Compensation		3601-3602	103,872.75	104,176.20	54,664.39	104,176.20	0.00	0.0%
OPEB, Allocated		3701-3702	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,267,246.10	2,260,021.57	1,083,921.71	2,260,021.57	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	42,000.00	46,890.00	39,503.24	46,890.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	22,226.80	21,611.79	22,226.80	0.00	0.0%
Food		4700	3,914,326.00	4,127,038.79	2,089,591.72	4,127,038.79	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,966,326.00	4,196,155.59	2,150,706.75	4,196,155.59	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	6,500.00	2,846.48	6,500.00	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	30,015.00	30,015.00	4,388.05	30,015.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,503.00	72,741.50	38,204.96	72,741.50	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	13,500.00	55,392.31	46,532.77	55,392.31	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	243,021.00	485,953.93	409,686.27	485,953.93	0.00	0.0%
Communications		5900	8,016.00	8,016.00	2,062.83	8,016.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,555.00	658,618.74	503,721.36	658,618.74	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,197,358.05	12,773,681.11	6,715,261.74	12,773,681.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	53,623.05	62,267.05	0.00	62,267.05	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			53,623.05	62,267.05	0.00	62,267.05	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)			53,623.05	62,267.05	0.00	62,267.05		

Resource	Description	2019/20
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	88,076.39
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	86,951.99
9010	Other Restricted Local	220.00
Total, Restricted Balance		175,248.38

Description	Resource Codes	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	7,500.00	1,750.00	1,017.10	1,750.00	0.00	0.0%
5) TOTAL, REVENUES			7,500.00	1,750.00	1,017.10	1,750.00		
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	160.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	342.00	117,184.68	(164.03)	117,184.68	0.00	0.0%
6) Capital Outlay		6000-6999	82,645.00	19,800.00	17,750.00	19,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			83,147.00	136,984.68	17,585.97	136,984.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,647.00)	(135,234.68)	(16,568.87)	(135,234.68)		
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)			(75,647.00)	(135,234.68)	(16,568.87)	(135,234.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	136,097.56	136,097.56		136,097.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,097.56	136,097.56		136,097.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,097.56	136,097.56		136,097.56		
2) Ending Balance, June 30 (E + F1e)			60,450.56	862.88		862.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	60,450.56	862.88		862.88		
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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,500.00	1,750.00	1,017.10	1,750.00	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			7,500.00	1,750.00	1,017.10	1,750.00	0.00	0.0%
TOTAL, REVENUES			7,500.00	1,750.00	1,017.10	1,750.00		

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%
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	160.00	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			160.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	117,184.68	0.00	117,184.68	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	342.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	(164.03)	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342.00	117,184.68	(164.03)	117,184.68	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	82,645.00	19,800.00	17,750.00	19,800.00	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			82,645.00	19,800.00	17,750.00	19,800.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			83,147.00	136,984.68	17,585.97	136,984.68		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,000.00	500,000.00	352,673.02	500,000.00	0.00	0.0%
5) TOTAL, REVENUES			275,000.00	500,000.00	352,673.02	500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	373,018.11	374,131.86	184,162.24	374,131.86	0.00	0.0%
3) Employee Benefits		3000-3999	156,883.77	157,751.77	77,164.16	157,751.77	0.00	0.0%
4) Books and Supplies		4000-4999	1,167,050.00	882,236.38	4,272.53	882,236.38	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,227.62	213,483.92	30,356.46	213,483.92	0.00	0.0%
6) Capital Outlay		6000-6999	31,440,854.44	37,986,166.04	1,944,396.82	37,986,166.04	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,142,033.94	39,613,769.97	2,240,352.21	39,613,769.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,867,033.94)	(39,113,769.97)	(1,887,679.19)	(39,113,769.97)		
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)			(32,867,033.94)	(39,113,769.97)	(1,887,679.19)	(39,113,769.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,212,602.28	46,212,602.28		46,212,602.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,212,602.28	46,212,602.28		46,212,602.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,212,602.28	46,212,602.28		46,212,602.28		
2) Ending Balance, June 30 (E + F1e)			13,345,568.34	7,098,832.31		7,098,832.31		
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	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	13,345,568.34	7,098,832.31		7,098,832.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	275,000.00	500,000.00	352,673.02	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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			275,000.00	500,000.00	352,673.02	500,000.00	0.00	0.0%
TOTAL, REVENUES			275,000.00	500,000.00	352,673.02	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	8,800.00	0.00	8,800.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	201,567.58	201,567.58	104,888.93	201,567.58	0.00	0.0%
Clerical, Technical and Office Salaries		2400	171,450.53	163,764.28	79,273.31	163,764.28	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			373,018.11	374,131.86	184,162.24	374,131.86	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	77,337.85	77,337.85	36,311.33	77,337.85	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,535.88	29,209.88	13,477.88	29,209.88	0.00	0.0%
Health and Welfare Benefits		3401-3402	43,960.00	43,960.00	24,164.69	43,960.00	0.00	0.0%
Unemployment Insurance		3501-3502	186.51	216.51	92.49	216.51	0.00	0.0%
Workers' Compensation		3601-3602	6,863.53	7,027.53	3,117.77	7,027.53	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			156,883.77	157,751.77	77,164.16	157,751.77	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	201,550.00	215,967.39	1,542.08	215,967.39	0.00	0.0%
Noncapitalized Equipment		4400	965,500.00	666,268.99	2,730.45	666,268.99	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,167,050.00	882,236.38	4,272.53	882,236.38	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	500.00	0.00	500.00	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	4,227.62	70,812.64	2,441.63	70,812.64	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	142,171.28	27,914.83	142,171.28	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,227.62	213,483.92	30,356.46	213,483.92	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,330,854.44	37,876,166.04	1,944,396.82	37,876,166.04	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,440,854.44	37,986,166.04	1,944,396.82	37,986,166.04	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,142,033.94	39,613,769.97	2,240,352.21	39,613,769.97		

Description	Resource Codes	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
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	520,000.00	810,000.00	721,307.94	810,000.00	0.00	0.0%
5) TOTAL, REVENUES			520,000.00	810,000.00	721,307.94	810,000.00		
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	3,450.00	283,125.19	0.00	283,125.19	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,000.00	65,628.21	10,377.72	65,628.21	0.00	0.0%
6) Capital Outlay		6000-6999	636,825.00	4,066,014.15	44,000.00	4,066,014.15	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			705,275.00	4,414,767.55	54,377.72	4,414,767.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(185,275.00)	(3,604,767.55)	666,930.22	(3,604,767.55)		
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	(15,000.00)	0.00	(15,000.00)		

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)			(200,275.00)	(3,619,767.55)	666,930.22	(3,619,767.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,873,955.42	5,873,955.42		5,873,955.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,873,955.42	5,873,955.42		5,873,955.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,873,955.42	5,873,955.42		5,873,955.42		
2) Ending Balance, June 30 (E + F1e)			5,673,680.42	2,254,187.87		2,254,187.87		
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	250,000.00		250,000.00		
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	5,673,680.42	2,004,187.87		2,004,187.87		
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	20,000.00	60,000.00	43,194.69	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	500,000.00	750,000.00	678,113.25	750,000.00	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			520,000.00	810,000.00	721,307.94	810,000.00	0.00	0.0%
TOTAL, REVENUES			520,000.00	810,000.00	721,307.94	810,000.00		

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	280,025.98	0.00	280,025.98	0.00	0.0%
Noncapitalized Equipment		4400	3,450.00	3,099.21	0.00	3,099.21	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,450.00	283,125.19	0.00	283,125.19	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	628.21	628.21	628.21	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	65,000.00	9,749.51	65,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,000.00	65,628.21	10,377.72	65,628.21	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	636,825.00	4,066,014.15	44,000.00	4,066,014.15	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			636,825.00	4,066,014.15	44,000.00	4,066,014.15	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			705,275.00	4,414,767.55	54,377.72	4,414,767.55		

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	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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	15,000.00	0.00	15,000.00	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)			(15,000.00)	(15,000.00)	0.00	(15,000.00)		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	250,000.00
Total, Restricted Balance		<u>250,000.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	175,000.00	141,805.04	175,000.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	175,000.00	141,805.04	175,000.00		
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	2,000.00	64,000.33	13,247.10	64,000.33	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	773.00	2,162,522.00	3,709.47	2,162,522.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,028,972.74	7,632,959.02	86,988.11	7,632,959.02	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,031,745.74	9,859,481.35	103,944.68	9,859,481.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,881,745.74)	(9,684,481.35)	37,860.36	(9,684,481.35)		
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)			(6,881,745.74)	(9,684,481.35)	37,860.36	(9,684,481.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,472,249.34	18,472,249.34		18,472,249.34	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)			18,472,249.34	18,472,249.34		18,472,249.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,472,249.34	18,472,249.34		18,472,249.34		
2) Ending Balance, June 30 (E + F1e)			11,590,503.60	8,787,767.99		8,787,767.99		
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	5,140,142.84	2,312,407.23		2,312,407.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,450,360.76	6,475,360.76		6,475,360.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	175,000.00	141,805.04	175,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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			150,000.00	175,000.00	141,805.04	175,000.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	175,000.00	141,805.04	175,000.00		

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)
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	1,000.00	32,000.00	0.00	32,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	32,000.33	13,247.10	32,000.33	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	64,000.33	13,247.10	64,000.33	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	275.00	0.00	275.00	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	773.00	973.00	2,916.83	973.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,161,274.00	792.64	2,161,274.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			773.00	2,162,522.00	3,709.47	2,162,522.00	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	2,718,671.00	2,718,671.00	0.00	2,718,671.00	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	4,308,801.74	4,912,288.02	86,988.11	4,912,288.02	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,500.00	2,000.00	0.00	2,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,028,972.74	7,632,959.02	86,988.11	7,632,959.02	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,031,745.74	9,859,481.35	103,944.68	9,859,481.35		

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								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20
		Projected Year Totals
7710	State School Facilities Projects	2,312,407.23
Total, Restricted Balance		2,312,407.23

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)
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	550,000.00	550,000.00	318,355.93	550,000.00	0.00	0.0%
5) TOTAL, REVENUES			550,000.00	550,000.00	318,355.93	550,000.00		
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	(21.40)	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	211,730.00	706,379.82	91,692.18	706,379.82	0.00	0.0%
6) Capital Outlay		6000-6999	1,138,508.00	3,340,099.49	(4,834,862.04)	3,340,099.49	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,527,816.00	2,527,816.00	2,020,379.87	2,527,816.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,878,054.00	6,574,295.31	(2,722,811.39)	6,574,295.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,328,054.00)	(6,024,295.31)	3,041,167.32	(6,024,295.31)		
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)			(3,328,054.00)	(6,024,295.31)	3,041,167.32	(6,024,295.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,568,567.05	7,568,567.05		7,568,567.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,568,567.05	7,568,567.05		7,568,567.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,568,567.05	7,568,567.05		7,568,567.05		
2) Ending Balance, June 30 (E + F1e)			4,240,513.05	1,544,271.74		1,544,271.74		
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	1,542,058.05	1,542,058.05		1,542,058.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,698,455.00	2,213.69		2,213.69		
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								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	460,000.00	465,000.00	269,780.07	465,000.00	0.00	0.0%
Interest		8660	90,000.00	85,000.00	48,575.86	85,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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			550,000.00	550,000.00	318,355.93	550,000.00	0.00	0.0%
TOTAL, REVENUES			550,000.00	550,000.00	318,355.93	550,000.00		

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)
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	(21.40)	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	(21.40)	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	176,730.00	281,415.37	23,347.19	281,415.37	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	15,000.00	19,878.50	0.00	19,878.50	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	405,085.95	68,344.99	405,085.95	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,730.00	706,379.82	91,692.18	706,379.82	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	1,138,508.00	3,340,099.49	(4,834,862.04)	3,340,099.49	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,138,508.00	3,340,099.49	(4,834,862.04)	3,340,099.49	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,027,816.00	1,027,816.00	520,379.87	1,027,816.00	0.00	0.0%
Other Debt Service - Principal		7439	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,527,816.00	2,527,816.00	2,020,379.87	2,527,816.00	0.00	0.0%
TOTAL, EXPENDITURES			3,878,054.00	6,574,295.31	(2,722,811.39)	6,574,295.31		

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

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	1,542,058.05
Total, Restricted Balance		<u>1,542,058.05</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	29,079,865.00	30,029,865.00	16,329,011.62	30,029,865.00	0.00	0.0%
5) TOTAL, REVENUES			29,079,865.00	30,029,865.00	16,329,011.62	30,029,865.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	324,603.98	316,917.73	130,846.86	316,917.73	0.00	0.0%
3) Employee Benefits		3000-3999	136,182.86	136,182.86	54,900.21	136,182.86	0.00	0.0%
4) Books and Supplies		4000-4999	4,500.00	114,912.04	12,685.75	114,912.04	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	316,787.52	607,567.36	75,046.78	607,567.36	0.00	0.0%
6) Capital Outlay		6000-6999	5,940,193.00	33,600,773.58	465,553.32	33,600,773.58	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,058,547.00	12,058,550.65	10,376,062.50	12,058,550.65	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			18,780,814.36	46,834,904.22	11,115,095.42	46,834,904.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,299,050.64	(16,805,039.22)	5,213,916.20	(16,805,039.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	65,000.00	189,995.00	93,060.13	189,995.00	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			65,000.00	189,995.00	93,060.13	189,995.00		

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)			10,364,050.64	(16,615,044.22)	5,306,976.33	(16,615,044.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	162,394,461.03	162,394,461.03		162,394,461.03	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)			162,394,461.03	162,394,461.03		162,394,461.03		
d) Other Restatements		9795	1,216,455.07	1,216,455.07		1,216,455.07	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,610,916.10	163,610,916.10		163,610,916.10		
2) Ending Balance, June 30 (E + F1e)			173,974,966.74	146,995,871.88		146,995,871.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	173,974,966.74	146,995,871.88		146,995,871.88		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	28,579,865.00	28,579,865.00	15,119,978.38	28,579,865.00	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	150,000.00	120,385.51	150,000.00	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	500,000.00	1,300,000.00	1,088,647.73	1,300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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			29,079,865.00	30,029,865.00	16,329,011.62	30,029,865.00	0.00	0.0%
TOTAL, REVENUES			29,079,865.00	30,029,865.00	16,329,011.62	30,029,865.00		

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	175,390.57	175,390.57	67,515.98	175,390.57	0.00	0.0%
Clerical, Technical and Office Salaries		2400	149,213.41	141,527.16	63,330.88	141,527.16	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			324,603.98	316,917.73	130,846.86	316,917.73	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	67,300.14	67,300.14	25,786.55	67,300.14	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,832.20	24,832.20	9,191.11	24,832.20	0.00	0.0%
Health and Welfare Benefits		3401-3402	37,915.50	37,915.50	17,738.37	37,915.50	0.00	0.0%
Unemployment Insurance		3501-3502	162.30	162.30	65.91	162.30	0.00	0.0%
Workers' Compensation		3601-3602	5,972.72	5,972.72	2,118.27	5,972.72	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			136,182.86	136,182.86	54,900.21	136,182.86	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	5,014.58	0.00	5,014.58	0.00	0.0%
Noncapitalized Equipment		4400	4,500.00	109,897.46	12,685.75	109,897.46	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,500.00	114,912.04	12,685.75	114,912.04	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	12,200.00	98,032.30	19,800.00	98,032.30	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	2,182.52	45,784.23	386.21	45,784.23	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	302,405.00	463,750.83	54,860.57	463,750.83	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,787.52	607,567.36	75,046.78	607,567.36	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	35,000.00	0.00	35,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,940,193.00	33,040,773.58	465,553.32	33,040,773.58	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	525,000.00	0.00	525,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,940,193.00	33,600,773.58	465,553.32	33,600,773.58	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	3,563,547.00	3,563,549.98	1,881,062.51	3,563,549.98	0.00	0.0%
Other Debt Service - Principal		7439	8,495,000.00	8,495,000.67	8,494,999.99	8,495,000.67	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,058,547.00	12,058,550.65	10,376,062.50	12,058,550.65	0.00	0.0%
TOTAL EXPENDITURES			18,780,814.36	46,834,904.22	11,115,095.42	46,834,904.22		

Description	Resource Codes	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	65,000.00	189,995.00	93,060.13	189,995.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,000.00	189,995.00	93,060.13	189,995.00	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)			65,000.00	189,995.00	93,060.13	189,995.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	103.56	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	103.56	100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	103.56	100.00		
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)			100.00	100.00	103.56	100.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	13,316.20	13,316.20		13,316.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,316.20	13,316.20		13,316.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,316.20	13,316.20		13,316.20		
2) Ending Net Position, June 30 (E + F1e)			13,416.20	13,416.20		13,416.20		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	13,416.20	13,416.20		13,416.20		

Description	Resource Codes	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	100.00	100.00	103.56	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	103.56	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	103.56	100.00		

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(370,543.89)	0.00	(586,559.00)				
Other Sources/Uses Detail					18,416.00	252,262.05		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	177,075.00	0.00	586,559.00	0.00				
Other Sources/Uses Detail					0.00	3,416.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	55,392.31	0.00	0.00	0.00				
Other Sources/Uses Detail					62,267.05	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	70,812.64	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	628.21	0.00						
Other Sources/Uses Detail					0.00	15,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	973.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	19,878.50	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	45,784.23	0.00						
Other Sources/Uses Detail					189,995.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	370,543.89	(370,543.89)	586,559.00	(586,559.00)	270,678.05	270,678.05		

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)	37,055.32	37,027.00	36,094.00	37,027.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	37,055.32	37,027.00	36,094.00	37,027.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	25.00	25.52	25.52	25.52	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	25.00	25.52	25.52	25.52	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	37,080.32	37,052.52	36,119.52	37,052.52	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)						

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	492,596,230.58
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,957,415.35
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	184,779.95
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	36,778.77
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	6,047,444.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	252,262.05
6. All Other Financing Uses	All	9100	7699	136.50
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,521,401.27
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	565,083.72
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				462,682,497.68

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		36,121.90
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,808.92
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	447,459,371.64	12,141.92
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	447,459,371.64	12,141.92
B. Required effort (Line A.2 times 90%)	402,713,434.48	10,927.73
C. Current year expenditures (Line I.E and Line II.B)	462,682,497.68	12,808.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,709,544.68
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 406,283,632.34

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.61%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 3,808,804.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	15,211,041.46
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	11,985,390.76
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,908,626.69
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	675.96
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,808,804.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,296,930.87
9. Carry-Forward Adjustment (Part IV, Line F)	(2,074,750.64)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,222,180.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	296,777,967.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	64,421,092.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	40,954,049.04
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,101,274.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	184,779.95
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,207,613.34
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	232,150.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	30,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	732,935.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	39,493,253.88
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	13,987.04
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	3,808,804.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,648,610.38
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,773,681.11
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	486,380,198.50

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.20%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 4.77%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>25,296,930.87</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(523,494.55)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.52%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.52%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.09%) times Part III, Line B18); zero if positive	<u>(2,074,750.64)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,074,750.64)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.77%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,037,375.32) is applied to the current year calculation and the remainder (\$-1,037,375.32) is deferred to one or more future years:	<u>4.99%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-691,583.55) is applied to the current year calculation and the remainder (\$-1,383,167.09) is deferred to one or more future years:	<u>5.06%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(2,074,750.64)</u>

Approved indirect cost rate: 5.52%
Highest rate used in any program: 7.09%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,394,412.84	528,119.83	5.62%
01	3182	494,541.15	27,298.69	5.52%
01	3410	200,864.00	11,088.00	5.52%
01	3550	629,388.00	31,469.00	5.00%
01	4035	1,313,802.52	72,520.48	5.52%
01	4124	1,309,303.00	92,817.62	7.09%
01	4127	698,351.00	38,548.00	5.52%
01	4201	48,409.01	2,615.00	5.40%
01	4203	1,059,573.64	57,255.17	5.40%
01	6385	420,145.91	23,151.00	5.51%
01	6387	604,707.00	33,379.83	5.52%
01	6388	955,280.00	52,731.00	5.52%
01	6520	101,713.00	5,086.00	5.00%
01	9010	6,528,608.48	114,135.28	1.75%
11	6391	12,844,254.38	586,559.00	4.57%

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

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT										24,146
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	697,979.54	0.00	264,478.00	0.00	0.00	14,833,147.18	22,329,305.54			38,124,910.26
2000-2999	Classified Salaries	3,981,078.99	0.00	0.00	0.00	0.00	11,820,282.43	7,546,035.83			23,347,397.25
3000-3999	Employee Benefits	2,204,861.10	0.00	67,530.11	0.00	0.00	11,321,696.57	11,761,205.85			25,355,293.63
4000-4999	Books and Supplies	457,191.00	0.00	0.00	0.00	0.00	49,538.37	118,264.54			624,993.91
5000-5999	Services and Other Operating Expenditures	811,086.00	0.00	0.00	0.00	0.00	2,825,985.34	4,883,819.46			8,520,890.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	308.00	0.00	0.00	0.00	0.00	0.00	0.00			308.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	8,152,504.63	0.00	332,008.11	0.00	0.00	40,850,649.89	46,638,631.22	0.00		95,973,793.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	16,174.00			16,174.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	16,174.00	0.00		16,174.00
	TOTAL COSTS	8,152,504.63	0.00	332,008.11	0.00	0.00	40,850,649.89	46,654,805.22	0.00		95,989,967.85
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	684,907.54	0.00	264,478.00	0.00	0.00	14,833,147.18	22,207,782.54			37,990,315.26
2000-2999	Classified Salaries	3,969,020.99	0.00	0.00	0.00	0.00	10,866,125.27	4,922,747.84			19,757,894.10
3000-3999	Employee Benefits	2,188,841.10	0.00	67,530.11	0.00	0.00	10,672,157.45	10,008,895.12			22,937,423.78
4000-4999	Books and Supplies	457,040.00	0.00	0.00	0.00	0.00	44,052.00	116,632.54			617,724.54
5000-5999	Services and Other Operating Expenditures	811,086.00	0.00	0.00	0.00	0.00	2,354,523.00	4,876,984.46			8,042,593.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	308.00	0.00	0.00	0.00	0.00	0.00	0.00			308.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	8,111,203.63	0.00	332,008.11	0.00	0.00	38,770,004.90	42,133,042.50	0.00		89,346,259.14
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,086.00			5,086.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,086.00	0.00		5,086.00
	TOTAL BEFORE OBJECT 8980	8,111,203.63	0.00	332,008.11	0.00	0.00	38,770,004.90	42,138,128.50	0.00		89,351,345.14
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	TOTAL COSTS										89,351,345.14

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	106,502.00		106,502.00
2000-2999	Classified Salaries	2,727,377.51	0.00	0.00	0.00	0.00	108,138.42	4,200.00		2,839,715.93
3000-3999	Employee Benefits	1,465,839.58	0.00	0.00	0.00	0.00	43,725.00	33,498.00		1,543,062.58
4000-4999	Books and Supplies	350,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00		351,000.00
5000-5999	Services and Other Operating Expenditures	432,000.00	0.00	0.00	0.00	0.00	0.00	9,800.00		441,800.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	308.00	0.00	0.00	0.00	0.00	0.00	0.00		308.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,975,525.09	0.00	0.00	0.00	0.00	151,863.42	155,000.00	0.00	5,282,388.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,975,525.09	0.00	0.00	0.00	0.00	151,863.42	155,000.00	0.00	5,282,388.51
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									62,548,775.62
	TOTAL COSTS									67,831,164.13

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									24,146
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	507,381.42	0.00	211,686.00	0.00	0.00	13,709,851.09	21,032,347.16		35,461,265.67
2000-2999	Classified Salaries	4,082,612.00	0.00	0.00	0.00	0.00	10,967,789.11	7,068,316.59		22,118,717.70
3000-3999	Employee Benefits	2,266,473.19	0.00	79,361.34	0.00	0.00	12,353,262.53	13,151,825.15		27,850,922.21
4000-4999	Books and Supplies	480,966.66	0.00	0.00	0.00	0.00	44,107.71	79,631.03		604,705.40
5000-5999	Services and Other Operating Expenditures	778,973.76	0.00	0.00	0.00	0.00	1,984,223.47	6,019,128.17		8,782,325.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	10,014.00	0.00	0.00	0.00	0.00	0.00	0.00		10,014.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,126,421.03	0.00	291,047.34	0.00	0.00	39,059,233.91	47,351,248.10	0.00	94,827,950.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	10,721.24		10,721.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	137,102.50								137,102.50
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	10,721.24	0.00	10,721.24
	TOTAL COSTS	8,126,421.03	0.00	291,047.34	0.00	0.00	39,059,233.91	47,361,969.34	0.00	94,838,671.62
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	14,169.30	0.00	0.00	0.00	0.00	19,770.64	106,259.67		140,199.61
2000-2999	Classified Salaries	4,530.64	0.00	0.00	0.00	0.00	1,499,572.29	2,429,041.05		3,933,143.98
3000-3999	Employee Benefits	5,826.50	0.00	0.00	0.00	0.00	742,759.51	1,560,373.61		2,308,959.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,401.47	171.49		9,572.96
5000-5999	Services and Other Operating Expenditures	7,150.00	0.00	0.00	0.00	0.00	414,710.66	378,851.56		800,712.22
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	31,676.44	0.00	0.00	0.00	0.00	2,686,214.57	4,474,697.38	0.00	7,192,588.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	10,721.24		10,721.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	10,721.24	0.00	10,721.24
	TOTAL BEFORE OBJECT 8980	31,676.44	0.00	0.00	0.00	0.00	2,686,214.57	4,485,418.62	0.00	7,203,309.63
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,203,309.63

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	493,212.12	0.00	211,686.00	0.00	0.00	13,690,080.45	20,926,087.49		35,321,066.06
2000-2999	Classified Salaries	4,078,081.36	0.00	0.00	0.00	0.00	9,468,216.82	4,639,275.54		18,185,573.72
3000-3999	Employee Benefits	2,260,646.69	0.00	79,361.34	0.00	0.00	11,610,503.02	11,591,451.54		25,541,962.59
4000-4999	Books and Supplies	480,966.66	0.00	0.00	0.00	0.00	34,706.24	79,459.54		595,132.44
5000-5999	Services and Other Operating Expenditures	771,823.76	0.00	0.00	0.00	0.00	1,569,512.81	5,640,276.61		7,981,613.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	10,014.00	0.00	0.00	0.00	0.00	0.00	0.00		10,014.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,094,744.59	0.00	291,047.34	0.00	0.00	36,373,019.34	42,876,550.72	0.00	87,635,361.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	137,102.50								137,102.50
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	8,094,744.59	0.00	291,047.34	0.00	0.00	36,373,019.34	42,876,550.72	0.00	87,635,361.99
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									87,635,361.99
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	97,183.98		97,183.98
2000-2999	Classified Salaries	2,635,244.69	0.00	0.00	0.00	0.00	97,177.74	1,252.31		2,733,674.74
3000-3999	Employee Benefits	1,202,575.34	0.00	0.00	0.00	0.00	33,595.15	29,622.62		1,265,793.11
4000-4999	Books and Supplies	406,817.99	0.00	0.00	0.00	0.00	0.00	752.97		407,570.96
5000-5999	Services and Other Operating Expenditures	436,557.16	0.00	0.00	0.00	0.00	637.50	7,656.00		444,850.66
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	10,014.00	0.00	0.00	0.00	0.00	0.00	0.00		10,014.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,691,209.18	0.00	0.00	0.00	0.00	131,410.39	136,467.88	0.00	4,959,087.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,691,209.18	0.00	0.00	0.00	0.00	131,410.39	136,467.88	0.00	4,959,087.45
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									58,140,567.39
										63,099,654.84

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	37,055.32	37,027.00		
Charter School	0.00	0.00		
Total ADA	37,055.32	37,027.00	-0.1%	Met
1st Subsequent Year (2020-21)				
District Regular	36,455.00	36,023.18		
Charter School				
Total ADA	36,455.00	36,023.18	-1.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	36,105.00	35,373.18		
Charter School				
Total ADA	36,105.00	35,373.18	-2.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	38,557	38,139		
Charter School				
Total Enrollment	38,557	38,139	-1.1%	Met
1st Subsequent Year (2020-21)				
District Regular	38,157	37,468		
Charter School				
Total Enrollment	38,157	37,468	-1.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	37,757	37,068		
Charter School				
Total Enrollment	37,757	37,068	-1.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	37,733	39,609	
Charter School			
Total ADA/Enrollment	37,733	39,609	95.3%
Second Prior Year (2017-18)			
District Regular	37,468	39,579	
Charter School			
Total ADA/Enrollment	37,468	39,579	94.7%
First Prior Year (2018-19)			
District Regular	37,057	39,165	
Charter School	0		
Total ADA/Enrollment	37,057	39,165	94.6%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	36,094	38,139		
Charter School	0			
Total ADA/Enrollment	36,094	38,139	94.6%	Met
1st Subsequent Year (2020-21)				
District Regular	35,444	37,468		
Charter School				
Total ADA/Enrollment	35,444	37,468	94.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	35,069	37,068		
Charter School				
Total ADA/Enrollment	35,069	37,068	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	399,329,969.00	399,535,870.00	0.1%	Met
1st Subsequent Year (2020-21)	402,016,090.00	396,533,488.00	-1.4%	Met
2nd Subsequent Year (2021-22)	408,155,303.00	400,351,676.00	-1.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	281,840,593.55	341,935,882.85	82.4%
Second Prior Year (2017-18)	307,645,555.18	348,059,799.14	88.4%
First Prior Year (2018-19)	294,866,477.32	332,964,085.71	88.6%
	Historical Average Ratio:		86.5%

	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):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	292,054,985.90	329,191,527.63	88.7%	Met
1st Subsequent Year (2020-21)	303,509,675.05	306,648,593.05	99.0%	Not Met
2nd Subsequent Year (2021-22)	308,355,392.05	330,617,657.05	93.3%	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)

FY 2020-21 reflects the last remaining debt service payment for the laptops and iPad refresh. FY 2020-21 reflects the repayment of the \$5,000,000 QZAB Series A (Certificates of Participation) debt. In order for the District to balance the budget for the 2020-21 and 2021-22 fiscal years the District will need to implement \$30.3M and \$15.4M of budget solutions for the respective years. Any salary and benefits will need to be negotiated.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	--	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2019-20)	25,092,488.96	25,122,826.34	0.1%	No
1st Subsequent Year (2020-21)	23,119,705.00	23,119,704.00	0.0%	No
2nd Subsequent Year (2021-22)	23,119,705.00	23,119,704.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2019-20)	39,548,979.45	39,572,007.00	0.1%	No
1st Subsequent Year (2020-21)	41,037,719.00	40,938,264.00	-0.2%	No
2nd Subsequent Year (2021-22)	41,219,376.00	41,195,741.00	-0.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2019-20)	27,762,422.86	28,302,169.50	1.9%	No
1st Subsequent Year (2020-21)	28,440,630.00	28,991,973.00	1.9%	No
2nd Subsequent Year (2021-22)	29,092,610.00	29,655,100.00	1.9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2019-20)	16,209,387.93	16,002,120.47	-1.3%	No
1st Subsequent Year (2020-21)	16,721,605.00	16,515,997.00	-1.2%	No
2nd Subsequent Year (2021-22)	17,231,615.00	18,626,309.00	8.1%	Yes

Explanation:
(required if Yes)

In 2020-21 and 2021-22 realigned books and supplies expenditures to align with 2019-20 projected year to date expenditures. Consumer Price Index factors of 2.99% for 2020-21 and 2.89% for 2021-22 were used.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2019-20)	42,025,534.97	43,228,260.87	2.9%	No
1st Subsequent Year (2020-21)	43,350,138.88	44,472,915.11	2.6%	No
2nd Subsequent Year (2021-22)	45,275,052.85	46,737,893.08	3.2%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	92,403,891.27	92,997,002.84	0.6%	Met
1st Subsequent Year (2020-21)	92,598,054.00	93,049,941.00	0.5%	Met
2nd Subsequent Year (2021-22)	93,431,691.00	93,970,545.00	0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	58,234,922.90	59,230,381.34	1.7%	Met
1st Subsequent Year (2020-21)	60,071,743.88	60,988,912.11	1.5%	Met
2nd Subsequent Year (2021-22)	62,506,667.85	65,364,202.08	4.6%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	14,778,159.73	14,778,159.73	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		14,722,994.29	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	-1.1%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	-0.4%	0.7%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	520,222.72	329,443,789.68	N/A	Met
1st Subsequent Year (2020-21)	19,779,589.95	306,702,593.05	N/A	Met
2nd Subsequent Year (2021-22)	(4,345,030.05)	330,671,657.05	1.3%	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 District continues to monitor positions thru the Position Control Committee est in Jan. 2019 by reviewing and considering each staffing request to ensure the position has been budgeted before filling. Curr and out year projections reflect incr in STRS-PERS pension rates, along with step and column adjs. FY 2019-20 reflects a restatement of interest due for interfund borrowings for FY 2015-16 thru 2019-20. An imposed payroll budget amt of \$3M is reflected along with the reversal of of \$3.8M in furloughs, however, CSEA and NAGE ratified the furloughs in Feb. and approx. \$1M was reversed for 2nd Interim. The \$31.7M budget solutions are not reflected in the %ages above and will be alloc at 2020-21 bud. dev. The District

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	(4,338,648.50)	Not Met
1st Subsequent Year (2020-21)	15,295,068.42	Met
2nd Subsequent Year (2021-22)	10,950,038.37	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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

The District had a structural deficit during FY 2016-17 and FY 2017-18. To address the structural deficit and restore fund balance, in FY 2018-19 the District implemented an Early Retirement Program, eliminated and froze positions, and implemented two-day furloughs. For FY 2019-20 furloughs for management staff were implemented. CSEA and NAGE ratified a two-day furlough in February 2020 and the savings are reflected in Second Interim reports. The \$31.7M budget solutions are not reflected in the %ages above and will be alloc at 2020-21 bud. dev.

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2019-20)	6,066,295.00	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.)	36,094	36,107	35,457
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	492,596,094.08	472,005,170.08	500,763,518.05
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	492,596,094.08	472,005,170.08	500,763,518.05
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,851,921.88	9,440,103.40	10,015,270.36
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)	9,851,921.88	9,440,103.40	10,015,270.36

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	9,440,103.00	10,015,270.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(5,351,539.53)	6,110.42	85,913.37
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)	(3.86)	(10,837.11)	(3,175.00)
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)	(5,351,543.39)	9,435,376.31	10,098,008.37
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-1.09%	2.00%	2.02%
District's Reserve Standard (Section 10B, Line 7):	9,851,921.88	9,440,103.40	10,015,270.36
Status:	Not Met	Not Met	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)

FY19-20 reflects a restatement of interest due for interfund borrowings (Fund 49) for FYs 15-16 to 19-20. At 1st Interim SDCOE imposed a reversal of of \$3.8M in furloughs, however CSEA & NAGE ratified the furloughs in Feb. and approx. \$1M was reversed for 2nd Interim. The SDCOE also imposed at 1st Interim an addl 3M payroll budget. The District continues to examine all areas to address the budget shortfalls. These adjs resulted in depleting the remaining reserves at budget dev. Any operational efficiencies achieved in the current year will help restore the fund balance. As part of the fiscal recovery plan and to achieve a positive certification the economic uncertainties is incorporated in the budget planning for 2020-21

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The District is currently undergoing a FCMAT AB 139 audit and and Security and Exchange Inquiry. There are no known impacts at this time.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

The District has historically borrowed from the Mello Roos funds (Fund 49). The June 30th ending balance of \$12M and prior year interest due of \$1.2M is anticipated to be paid back in full by April 2020. In fiscal year 2019-20 the District borrowed from the County of San Diego Treasury a total of \$73M to meet cash flow needs. The balance will be repaid via property taxes due to the district. In December 2019 the District borrowed from Fund 35-State School Facilities Fund \$5.4M which was repaid in January 2020. As needed, Fund 11-Adult Education and Fund 13-Cafeteria Fund may need to borrow from the General Fund based on timing of apportionments and claims.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(80,194,005.83)	(80,195,612.59)	0.0%	1,606.76	Met
1st Subsequent Year (2020-21)	(83,974,560.00)	(84,175,092.00)	0.2%	200,532.00	Met
2nd Subsequent Year (2021-22)	(87,708,925.00)	(88,199,165.00)	0.6%	490,240.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	18,416.00	18,416.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	15,000.00	15,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	15,000.00	15,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	249,812.05	252,262.05	1.0%	2,450.00	Met
1st Subsequent Year (2020-21)	54,000.00	54,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	54,000.00	54,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Fund 01	Fund 01	12,805,447
Certificates of Participation	11	Fund 01	Fund 01	28,305,000
General Obligation Bonds	27	Fund 51	Fund 51	404,956,121
Supp Early Retirement Program	4	Fund 01	Fund 01	19,044,019
State School Building Loans				
Compensated Absences		Various funds as of 6/30/2019	Various funds as of 6/30/2019	8,271,168

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

Special Tax Revenue (CFD)	7	Fund 49	Fund 52	49,745,000
Lease Revenue Refunding Bonds	16	Fund 40	Fund 40	32,700,000
QZAB 2005	2	Fund 01	Fund 01	5,000,000
QZAB 2010	6	Fund 01	Fund 01	2,205,000
TOTAL:				563,031,755

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	8,489,418	7,704,490	3,914,501	1,362,008
Certificates of Participation	4,480,050	4,033,050	3,947,850	3,471,475
General Obligation Bonds	26,577,963	28,240,368	27,391,961	29,210,055
Supp Early Retirement Program	0	3,961,156	3,961,156	3,961,156
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Special Tax Revenue (CFD)	7,456,375	8,025,500	7,811,875	8,018,625
Lease Revenue Refunding Bonds	2,551,824	2,527,816	2,599,460	2,567,260
QZAB 2005	0	0	0	5,000,000
QZAB 2010	398,535	395,784	397,721	399,615
Total Annual Payments:	49,954,165	54,888,164	50,024,524	53,990,194
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increases noted above for FY 2019-20 and 2020-21 are due to the \$3.9M payment for the Supplemental Early Retirement Incentive (SERP). The increase in 2021-22 is due to the maturity of QZAB 2005.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
163,640,679.00	163,640,679.00
0.00	0.00
163,640,679.00	163,640,679.00

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

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
-
- Current Year (2019-20)
-
- 1st Subsequent Year (2020-21)
-
- 2nd Subsequent Year (2021-22)

First Interim (Form 01CSI, Item S7A)	Second Interim
22,072,752.00	22,072,752.00
22,072,752.00	22,072,752.00
22,072,752.00	22,072,752.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
-
- Current Year (2019-20)
-
- 1st Subsequent Year (2020-21)
-
- 2nd Subsequent Year (2021-22)

2,778,110.90	2,845,210.90
2,778,110.90	2,817,774.00
2,778,110.90	2,886,943.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
-
- Current Year (2019-20)
-
- 1st Subsequent Year (2020-21)
-
- 2nd Subsequent Year (2021-22)

2,778,110.90	2,778,110.90
2,778,110.90	2,817,774.00
2,778,110.90	2,886,943.00

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

549	549
549	549
549	549

4. Comments:

Updated items 3b and 3c to reflect data on the June 30, 2019 actuarial report for the implicit contribution.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,033.9	2,078.4	2,078.4	2,078.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,847,706

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
23,015,708	23,476,022	23,959,863
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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
	1,651,213	1,671,854
	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

The 2019-20 FTEs are reflective of the SEA and SCGA bargaining units. In comparison to the 2018-19 year, the District has enhanced the position control processes and related systems of monitoring and tracking amongst TrueCourse, PeopleSoft, and Infor. For the 2020-21 and 2021-22 years the same FTE is used until budget development is finalized which is also inclusive of the particular kinds of services resolution. This number will be updated during the June budget adoption. The District continues to bargain with the SEA and SCGA for successor bargaining agreements. As noted total cost of H&W is 100% of a \$14,130 insurance cap per employee. The cap will increase by \$1000 in January 2021 contingent upon a positive certification of the 2020-21 interim report by the SDCOE. For 2019-20 Step and Column is already factored into the overall budget based on the employee's placement on the salary schedule. For positions noticed in the PKS for 2019-20, the savings are included in the \$30.3M savings. The budget also includes any benefits for any eligible retirees per contract.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	1,465.9	1,355.0	1,355.0	1,355.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jun 24, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 24, 2019

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: Jul 01, 2019

End Date: Jun 30, 2020

5. Salary settlement:

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

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

(937,146)

958,598

1,246,177

% 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:

On June 24, 2019 two-day furloughs were included for the CSEA units. The SDCOE imposed a budget reversal during First Interim due to the contingent language in the labor agreement. On February 26, 2020 the CSEA units ratified the two-day furlough which was then included as savings for Second Interim. Since this is a one year agreement, the two days are subsequently restored in the next year.

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)

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
11,319,201	11,545,585	11,783,539
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

--

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
826,073	836,812	847,690
1.3%	1.3%	1.3%

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

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

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

Classified (Non-management) - Other

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

The 2019-20 FTEs are reflective of the PARA, OTBS, and OSS bargaining units with CSEA. In comparison to the 2018-19 year, the District has enhanced the position control processes and related systems of monitoring and tracking amongst TrueCourse, PeopleSoft, and Infor. For the 2020-21 and 2021-22 years the same FTE is used until budget development is finalized. This number will be updated during the June budget adoption. The SDCOE imposed a reversal of the two-day furlough at First Interim. On February 26th the CSEA bargaining unit ratified the two-day furlough for 2019-20 and the savings were included in the Second Interim report. As noted total cost of H&W is 100% of a \$14,130 insurance cap per employee. The cap will increase by \$1000 in January 2021 contingent on a positive certification of the 2020-21 interim report by the SDCOE. The budget reflects positions that were eliminated or frozen due to the mid-year and June retirements related to the 2018-19 supplemental early retirement program. The budget also includes any benefits for any eligible retirees per contract.

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

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	203.0	258.0	258.0	258.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
(61,571)	62,371	63,182

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
3,395,760	3,463,675	3,535,062
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
567,950	578,492	589,234
1.3%	1.3%	1.3%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
0	0	0
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.

The 2019-20 FTEs are reflective of the Confidential, NAGE Supervisors, Management Classified, and Managment Certifciated staff.

In comparison to the 2018-19 year, the District has enhanced the position control processes and related systems in monitoring and tracking amongst TrueCourse, PeopleSoft, and Infor. The 2018 -19 FTE did not include the NAGE unit in error, hence the increase in the subsequent year.

The SDCOE imposed a budget reversal during First Interim for the NAGE supervisor unit due to the contingent language in the labor agreement.

On February 7, 2020 the NAGE unit ratified the two-day furlough which was then included as savings in Second Interim. Since this is a one year

agreement, the two days are subsequently restored in the next year. As noted total cost of H&W is 100% of a \$14,130 insurance cap per

employee. The cap will increase by \$1000 in Jan 2021 contingent on a positive certification of the 2020-21 interim report by the SDCOE.

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

Yes

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

Yes

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

No

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

Comments:
(optional)

A6 - The District provides employees up to \$14,130 for medical premiums. A8 - The District is currently undergoing an AB139 Extraordinary audit and Security and Exchange Commission inquiry.

End of School District Second Interim Criteria and Standards Review

SACS2019ALL Financial Reporting Software - 2019.2.0
3/3/2020 4:51:53 PM

37-68411-0000000

Second Interim
2019-20 Actuals to Date
Technical Review Checks

Sweetwater Union High

San Diego County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
2019-20 Projected Totals
Technical Review Checks

Sweetwater Union High

San Diego County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	0000	-4,484,521.56

Explanation: The District ended fiscal year 2018-19 with an overall negative Unrestricted General Fund balance of <\$1,428,769>. During budget development the District anticipated a positive ending fund balance, however, as of November 2019 the San Diego County Office of Education (SDCOE) imposed the reversal of \$3.8M bargained furloughs due to contingent language embedded in the agreements. On February 2, 2020 NAGE ratified the agreement for 2 furlough days in 2019-20. On February 26, 2020 CSEA ratified the agreement for 2 furlough days in 2019-20. For Second Interim an approximate \$1M budget adjustment was processed to reflect the furloughs. The District continues to bargain with the SEA and SCGA labor partners. Additionally, SDCOE imposed in November 2019 an increase to the Payroll budget of \$3M.

The projected ending fund balance for fiscal year 2019-20 as of First Interim was <\$5,380,411>. The projected ending fund balance is now <\$4,484,521> due to the budget adjustment for NAGE and CSEA furloughs.

Total of negative resource balances for Fund 01	-4,484,521.56
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	-5,351,539.56

Explanation: The District ended fiscal year 2018-19 with an overall negative Unrestricted General Fund balance of <\$1,428,769>. During budget development the District anticipated a positive ending fund balance, however, as of November 2019 the San Diego County Office of Education (SDCOE) imposed the reversal of \$3.8M bargained furloughs due to contingent language embedded in the agreements. On February 2, 2020 NAGE ratified the agreement for 2 furlough days in 2019-20. On February 26, 2020 CSEA ratified the agreement for 2 furlough days in 2019-20. For Second Interim an approximate \$1M budget adjustment was processed to reflect the furloughs. The District continues to bargain with the SEA and SCGA labor partners. Additionally, SDCOE imposed in November 2019 an increase to the Payroll budget of \$3M.

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

Explanation: The cashflow worksheet providing a monthly cashflow projection

through June 30, 2020 is being submitted separately.

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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Second Interim
2019-20 Original Budget
Technical Review Checks

Sweetwater Union High

San Diego County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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

Sweetwater Union High

San Diego County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
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CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
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CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

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

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

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FUND	RESOURCE	NEG. EFB
01	0000	-4,484,521.56

Explanation: The District ended fiscal year 2018-19 with an overall negative Unrestricted General Fund balance of <\$1,428,769>. During budget development the District anticipated a positive ending fund balance, however, as of November 2019 the San Diego County Office of Education (SDCOE) imposed the reversal of \$3.8M bargained furloughs due to contingent language embedded in the agreements. On February 2, 2020 NAGE ratified the agreement for 2 furlough days in 2019-20. On February 26, 2020 CSEA ratified the agreement for 2 furlough days in 2019-20. For Second Interim an approximate \$1M budget adjustment was processed to reflect the furloughs. The District continues to bargain with the SEA and SCGA labor partners. Additionally, SDCOE imposed in November 2019 an increase to the Payroll budget of \$3M.

Total of negative resource balances for Fund 01	-4,484,521.56
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	-5,351,539.56

Explanation: The District ended fiscal year 2018-19 with an overall negative Unrestricted General Fund balance of <\$1,428,769>. During budget development the District anticipated a positive ending fund balance, however, as of November 2019 the San Diego County Office of Education (SDCOE) imposed the reversal of \$3.8M bargained furloughs due to contingent language embedded in

the agreements. On February 2, 2020 NAGE ratified the agreement for 2 furlough days in 2019-20. On February 26, 2020 CSEA ratified the agreement for 2 furlough days in 2019-20. For Second Interim an approximate \$1M budget adjustment was processed to reflect the furloughs. The District continues to bargain with the SEA and SCGA labor partners. Additionally, SDCOE imposed in November 2019 an increase to the Payroll budget of \$3M.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.