



Second Interim Budget Report

March 4, 2020

La Mesa-Spring Valley Schools
4750 Date Avenue
La Mesa, California 91942
(619) 668-5700, <http://lmsvschools.org>

Table of Contents

Second Interim Budget Narrative

About the District	3
About the Second Interim Report	5
Enrollment, Attendance, Demographics	6
Local Control Funding Formula	8
LCFF Components	9
About SACS Reporting	10

Technical Budget Documents

District Certification	Form CI
General Fund	Form 01
Criteria and Standards Review	Form 01CSI
Average Daily Attendance	Form AI
Multi-Year Projections	Form MYPI
LCFF Calculator Summary	Form LCFF
General Fund Cash Flow	Form CF

About La Mesa-Spring Valley Schools

La Mesa-Spring Valley Schools is a high-performing school district located just east of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 11,978 pupils (not including preschool) with 16 elementary schools (grades K-6), one middle school (grades 7-8), one literacy academy (grades K-3), and three specialty academies (grades 4-8). The District employs just over 2,000 people with an annual general fund budget of approximately \$138 million.

Board of Education

Dr. Emma Turner	Board President
Rebecca McRae	Board Vice President
Megan Epperson	Board Clerk
Charda` Fontenot	Board Member
Jim Long	Board Member

District Administration

David Feliciano	Superintendent
Jennifer Nerat	Assistant Superintendent, Business Services
Tina Sardina	Assistant Superintendent, Human Resources
Guido Magliato	Assistant Superintendent, Learning Support
Deann Ragsdale	Assistant Superintendent, Student Supports

Our Purpose

To inspire learning and respect

Our Vision

La Mesa-Spring Valley Schools is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children.
- Honor individuality and diversity.
- Act with integrity.
- Partner with the community.
- Strive for excellence.
- Establish, measure and hold ourselves accountable to appropriate goals.
- Communicate effectively.
- Develop well-rounded learners.
- Explore a sense of possibility.
- Use resources wisely.

Communities We Serve

Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley, all within San Diego County.

Schools

16	Elementary Schools	(Grades K-6)
1	Middle School	(Grades 7-8)
1	K-3 Academy	(Grades K-3)
3	4-8 Academies	(Grades 4-8)

District Enrollment

All Schools	11,798
Grades K-3	5,166
Grades 4-8	6,632

Average Class Size

Grades K-3	26 to 1
Grades 4-8	29 to 1

Student Ethnicity

Hispanic	49%
White	28%
African American	9%
Two or More Races	8%
Asian	3%
Other	3%

Percentage of Unduplicated Pupils: 62%

The term "unduplicated pupils" refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria.

About the Second Interim Report

School districts are required to prepare interim reports twice each fiscal year to update the District's budget projections through the balance of the school year. The First Interim Report, due in mid-December, covers the period through October 31. The Second Interim Report, due in mid-March, covers the period through January 31. With each interim report, the Board states whether the District's fiscal condition is projected to be positive, qualified, or negative (will, may not, or will not be solvent over the next three years), which is then submitted to, and officially certified by, the County Superintendent.

Education Code Sections 42130 and 42131 require that interim reports be submitted to the governing board on the Standard Account Code Structure forms, which is the format prescribed by the Superintendent of Public Instruction.

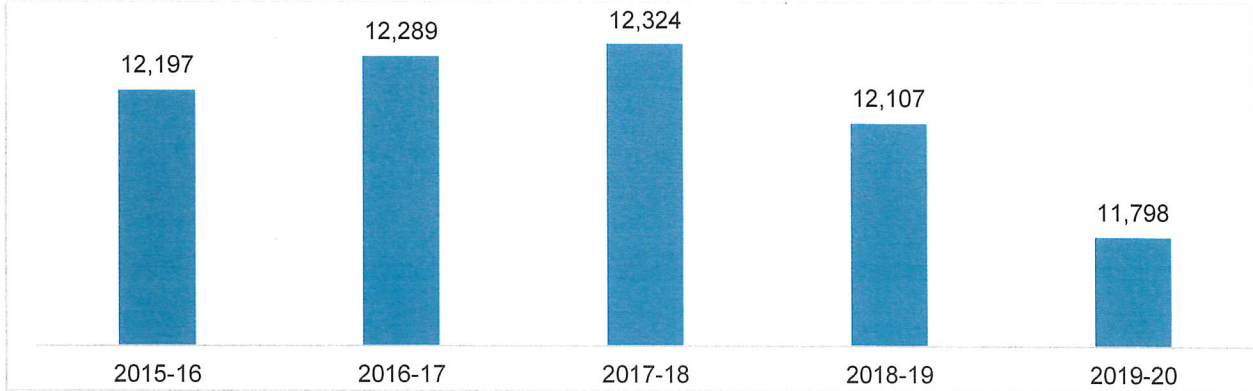
Enclosed are the forms necessary to report the financial position of the District as of January 31, 2020. The Second Interim certification is positive, as we are projecting the District will be able to meet its financial obligations for the current year, next year, and the subsequent fiscal year.

Enrollment, Attendance, Demographics

Enrollment

District enrollment has declined to 11,798 in the 2019-20 school year. It is projected that enrollment will continue to decline in the next two school years by approximately 264 students per year.

District Enrollment History

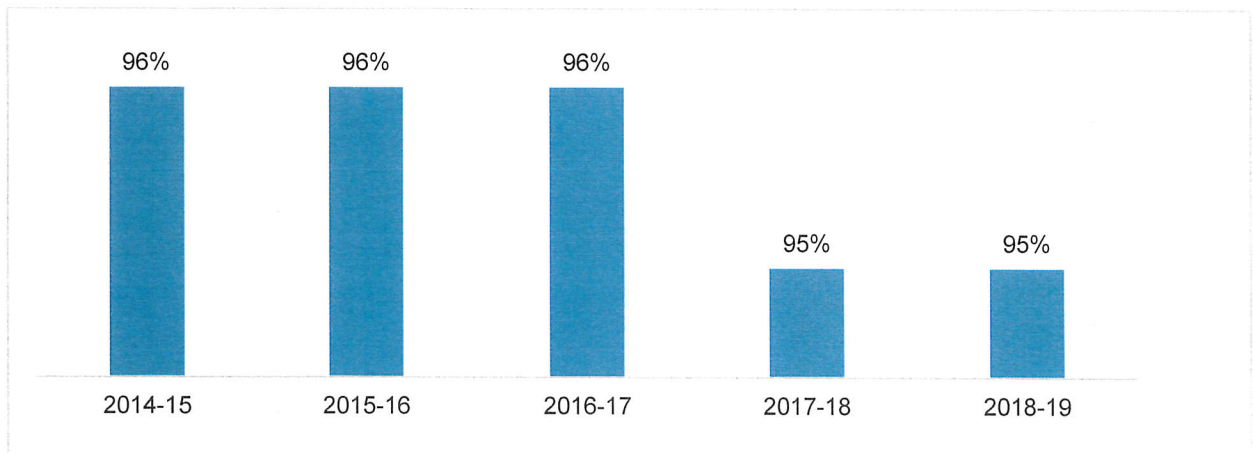


Average Daily Attendance (ADA) Percentage

ADA is the average number of pupils in attendance on a daily basis. Almost all District revenues and grants are based on ADA. The ADA percentage is a ratio based on CBEDs enrollment to P-2 reported ADA.

ADA is projected to remain flat at 95% in the 2019-20 school year; however, the District is actively working with its school communities to bring the average back up to 96%. The average elementary school district ADA percentage is 96% statewide.

District ADA History



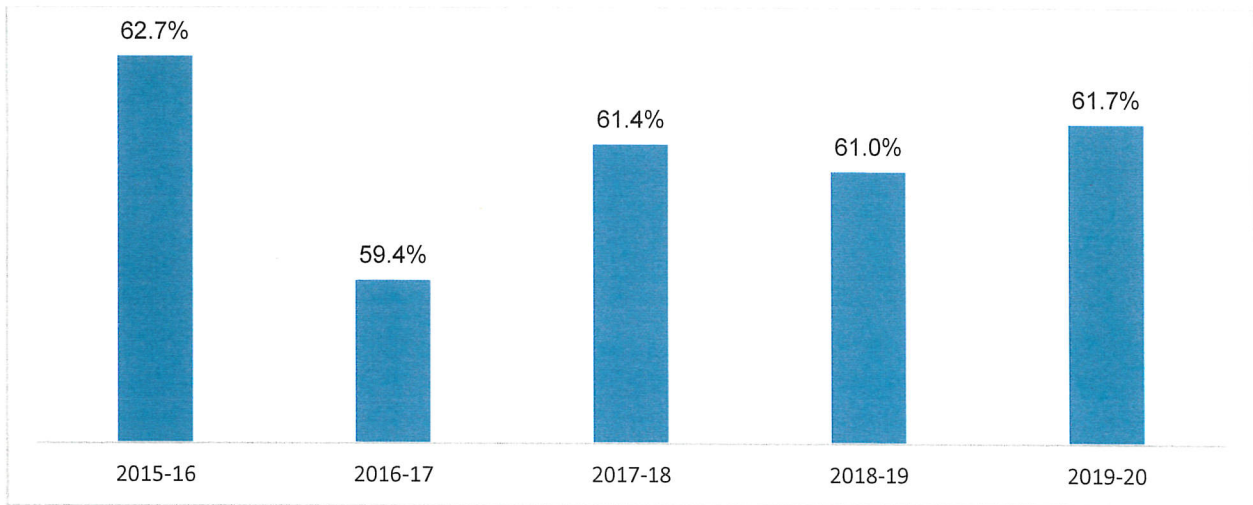
Unduplicated Pupils

The term “unduplicated pupils” refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria.

The percentage of unduplicated pupils is the number of unduplicated pupils divided by total enrollment in the current year. Local Control Funding Formula (LCFF) Supplemental and Concentration grant totals are calculated using a three-year rolling average of unduplicated pupils enrolled in the District.

The District’s current percentage of unduplicated pupils is 61.7%.

District Unduplicated Pupil Percentage History



Local Control Funding Formula

The LCFF replaced California's nearly half-century-old school finance system (Revenue Limits) with one that aims to provide local control as well as greater transparency and fairness. Under the LCFF, school districts receive a uniform base grant, increased by the annual Cost-of-Living Adjustment (COLA), adjusted by grade level, plus additional funds for pupils with greater educational needs, defined as low-income, English learner and foster youth pupils (unduplicated pupils). Districts receive an additional 20 percent per student "supplemental" grant based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a "concentration" grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

Local Control and Accountability Plans

While the LCFF gives districts wide discretion to spend their base funding as they choose, they must use supplemental and concentration funds to increase or improve services for unduplicated pupils over services provided for all pupils. Use of LCFF funds are guided by a Local Control and Accountability Plan (LCAP), which is developed and adopted by each individual school district.

Phased Implementation

The LCFF is fully funded after a phased implementation, which began in 2013-14.

Key Terms:

Base Grant

Every district will receive the same base grant for each student, depending on his or her grade level. The base grant is adjusted by the COLA each year. The K-3 base grant is adjusted up by 10.4 percent as an incentive to implement class-size reduction (CSR). This is referred to as the "grade span adjustment." Districts will receive less funding for pupils in middle grades than for those in elementary after grade span adjustments. Now that the LCFF is fully funded, cost-of-living adjustments to the base grant occur on a yearly basis.

Supplemental and Concentration Grants

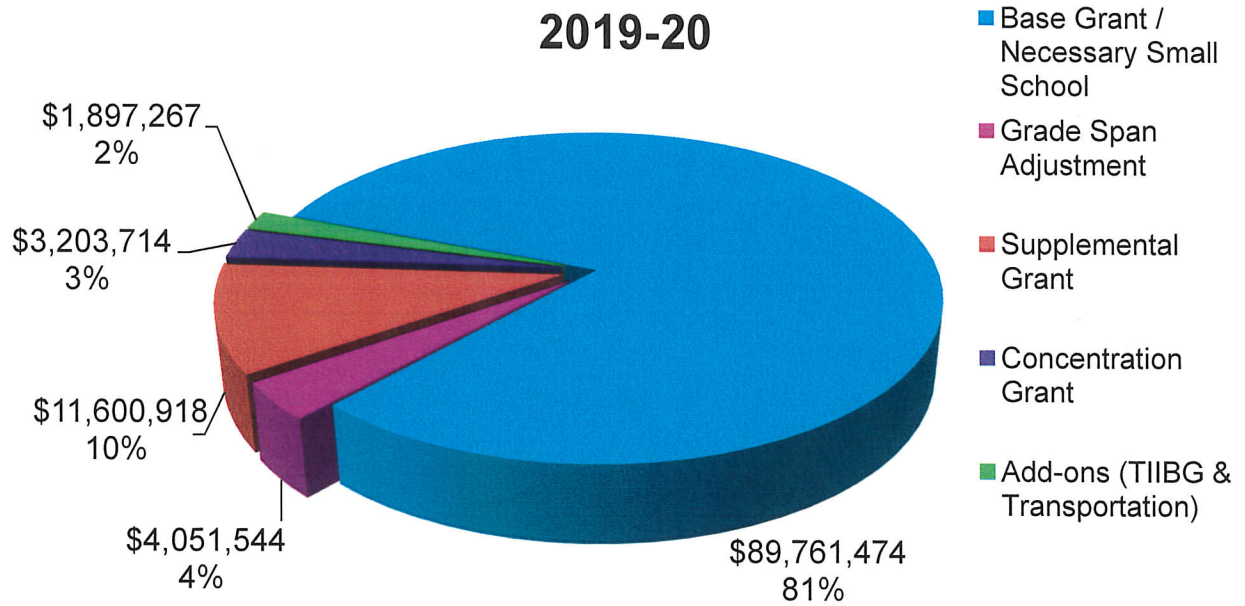
Districts will receive an additional 20 percent per student "supplemental" grant, based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a "concentration" grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

Add-ons

- Home-to-school transportation
- Targeted Instructional Improvement Block Grant (TIIBG)
(Districts continue to receive transportation and Targeted Instructional Improvement Block Grant funds at the 2012-13 level.)

2019-20 LCFF Components

The following chart illustrates the District's actual funding per LCFF component in the current fiscal year.



About SACS Reporting

Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability.
- Reduces the administrative burden on LEAs in preparing required financial reports.
- Helps meet federal reporting guidelines.
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Provides a framework to follow the flow of educational funds.
- Provides better information for use by those interested in school finance.

The Reporting Process

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data has passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data is exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

Source: SACS2015 Software User Guide, May 2015

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____ 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: Seth Boomgarden Telephone: 619-668-5700 ext. 6404
Title: Director of Fiscal Services E-mail: seth.boomgarden@lmsvdsd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	111,019,082.00	111,170,766.00	62,025,383.85	111,170,766.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,290,967.70	6,880,224.28	2,644,523.29	6,880,224.28	0.00	0.0%
3) Other State Revenue		8300-8599	8,606,411.62	11,432,800.66	2,905,145.49	11,432,800.66	0.00	0.0%
4) Other Local Revenue		8600-8799	8,205,288.30	8,751,702.34	4,083,771.68	8,751,702.34	0.00	0.0%
5) TOTAL, REVENUES			134,121,749.62	138,235,493.28	71,658,824.31	138,235,493.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,898,943.09	61,166,677.26	35,055,331.34	61,166,677.26	0.00	0.0%
2) Classified Salaries		2000-2999	22,925,482.12	23,709,020.13	13,059,064.68	23,709,020.13	0.00	0.0%
3) Employee Benefits		3000-3999	36,780,154.65	37,082,433.95	17,319,331.96	37,082,433.95	0.00	0.0%
4) Books and Supplies		4000-4999	4,454,933.43	5,056,964.20	2,336,816.92	5,056,964.20	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,577,122.59	10,144,077.87	4,755,772.31	10,144,077.87	0.00	0.0%
6) Capital Outlay		6000-6999	476,200.00	710,314.60	475,946.37	710,314.60	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	564,945.45	718,888.96	565,805.70	718,888.96	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,654.59)	(29,420.58)	0.00	(29,420.58)	0.00	0.0%
9) TOTAL, EXPENDITURES			134,666,126.74	138,558,956.39	73,567,869.28	138,558,956.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(544,377.12)	(323,463.11)	(1,909,044.97)	(323,463.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
b) Transfers Out		7600-7629	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	332,890.85	332,890.85	332,890.85	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,039,292.40)	(655,677.41)	(677,677.41)	(655,677.41)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,583,669.52)	(979,140.52)	(2,586,722.38)	(979,140.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,401,765.63	11,401,765.63		11,401,765.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,401,765.63	11,401,765.63		11,401,765.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,401,765.63	11,401,765.63		11,401,765.63		
2) Ending Balance, June 30 (E + F1e)			9,818,096.11	10,422,625.11		10,422,625.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	60,900.00	60,900.00		60,900.00		
Stores		9712	115,793.00	115,793.00		115,793.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			609,259.63	599,842.20		599,842.20		
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	4,959,442.63	5,456,580.89		5,456,580.89		
5% Board Reserve Policy	0000	9780	2,715,133.90					
Reserve for Enrollment Uncertainty	0000	9780	2,244,308.73					
5% Board Reserve Policy	0000	9780		2,793,006.01				
Reserve for Enrollment Uncertainty	0000	9780		2,663,574.88				
5% Board Reserve Policy	0000	9780				2,793,006.01		
Reserve for Enrollment Uncertainty	0000	9780				2,663,574.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,072,700.85	4,189,509.02		4,189,509.02		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	61,508,585.00	60,294,430.00	33,575,869.00	60,294,430.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,534,440.00	17,679,092.00	9,251,387.00	17,679,092.00	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	203,870.00	211,272.00	105,992.15	211,272.00	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	30,881,272.00	32,103,448.00	17,509,223.14	32,103,448.00	0.00	0.0%
Unsecured Roll Taxes		8042	961,850.00	1,011,163.00	1,019,568.12	1,011,163.00	0.00	0.0%
Prior Years' Taxes		8043	(6,787.00)	5,864.00	4,933.88	5,864.00	0.00	0.0%
Supplemental Taxes		8044	1,320,826.00	1,383,910.00	626,384.83	1,383,910.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(114,331.00)	(137,197.00)	0.00	(137,197.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	744,509.00	447,574.00	458,978.04	447,574.00	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			112,034,234.00	112,999,556.00	62,552,336.16	112,999,556.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(1,671,001.00)	(2,484,639.00)	(904,354.31)	(2,484,639.00)	0.00	0.0%
Property Taxes Transfers		8097	655,849.00	655,849.00	377,402.00	655,849.00	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			111,019,082.00	111,170,766.00	62,025,383.85	111,170,766.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,703,281.00	2,703,281.00	0.00	2,703,281.00	0.00	0.0%
Special Education Discretionary Grants		8182	231,184.32	151,184.32	0.00	151,184.32	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	3.00	2.79	2.79	2.79	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	26,027.79	26,395.79	368.00	26,395.79	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	2,466,279.00	2,622,375.29	1,797,040.29	2,622,375.29	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	345,944.43	377,698.00	245,998.00	377,698.00	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	30,092.00	15,046.00	30,092.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	210,195.61	287,324.14	204,328.14	287,324.14	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	161,183.75	281,205.97	88,959.97	281,205.97	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290	161,183.75	281,205.97	88,959.97	281,205.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	146,868.80	400,664.98	292,780.10	400,664.98	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,290,967.70	6,880,224.28	2,644,523.29	6,880,224.28	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	728,334.05	728,334.05	425,774.00	728,334.05	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	370,082.32	369,409.99	369,394.00	369,409.99	0.00	0.0%
Lottery - Unrestricted and Instructional Materit		8560	2,307,603.12	2,484,931.62	696,555.34	2,484,931.62	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	5,200,392.13	7,850,125.00	1,413,422.15	7,850,125.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,606,411.62	11,432,800.66	2,905,145.49	11,432,800.66	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	47,000.00	47,000.00	25,676.56	47,000.00	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	500.00	693.60	300.35	693.60	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,165.46	36,610.21	90,165.46	0.00	0.0%
Interest		8660	466,000.00	537,493.76	591,863.79	537,493.76	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,320,639.67	1,375,286.82	0.00	1,375,286.82	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	16,160.00	16,338.00	12,473.75	16,338.00	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	228,500.00	783,230.70	345,446.02	783,230.70	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	6,036,488.63	5,901,494.00	3,071,401.00	5,901,494.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,205,288.30	8,751,702.34	4,083,771.68	8,751,702.34	0.00	0.0%
TOTAL, REVENUES			134,121,749.62	138,235,493.28	71,658,824.31	138,235,493.28	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	48,586,590.77	49,239,079.84	28,323,053.54	49,239,079.84	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,367,887.77	5,718,678.68	3,261,023.09	5,718,678.68	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,942,116.33	5,186,531.38	2,992,667.81	5,186,531.38	0.00	0.0%
Other Certificated Salaries		1900	1,002,348.22	1,022,387.36	478,586.90	1,022,387.36	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,898,943.09	61,166,677.26	35,055,331.34	61,166,677.26	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,443,344.26	6,162,182.91	3,273,073.36	6,162,182.91	0.00	0.0%
Classified Support Salaries		2200	7,206,846.02	7,062,345.21	4,021,701.96	7,062,345.21	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,911,184.28	1,947,708.42	1,127,540.69	1,947,708.42	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,353,133.26	6,657,505.86	3,616,650.14	6,657,505.86	0.00	0.0%
Other Classified Salaries		2900	2,010,974.30	1,879,277.73	1,020,098.53	1,879,277.73	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,925,482.12	23,709,020.13	13,059,064.68	23,709,020.13	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,111,249.00	15,320,521.34	5,861,410.19	15,320,521.34	0.00	0.0%
PERS		3201-3202	4,587,973.64	4,417,604.82	2,437,049.95	4,417,604.82	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,642,407.65	2,653,147.94	1,501,450.46	2,653,147.94	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,237,819.89	10,406,371.93	5,097,307.08	10,406,371.93	0.00	0.0%
Unemployment Insurance		3501-3502	41,493.37	42,761.59	24,649.26	42,761.59	0.00	0.0%
Workers' Compensation		3601-3602	1,783,513.36	1,838,680.08	1,036,571.82	1,838,680.08	0.00	0.0%
OPEB, Allocated		3701-3702	1,310,074.41	1,265,519.65	805,996.66	1,265,519.65	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,065,623.33	1,137,826.60	554,896.54	1,137,826.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,780,154.65	37,082,433.95	17,319,331.96	37,082,433.95	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	628,524.34	883,815.07	409,878.85	883,815.07	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	76,647.54	32,045.81	76,647.54	0.00	0.0%
Materials and Supplies		4300	3,560,109.09	3,501,198.85	1,388,247.32	3,501,198.85	0.00	0.0%
Noncapitalized Equipment		4400	265,300.00	595,302.74	506,444.94	595,302.74	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,454,933.43	5,056,964.20	2,336,616.92	5,056,964.20	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	462,903.00	302,681.25	92,325.01	302,681.25	0.00	0.0%
Dues and Memberships		5300	33,243.00	35,196.90	33,450.28	35,196.90	0.00	0.0%
Insurance		5400-5450	809,248.35	758,701.00	645,642.84	758,701.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,712,500.00	2,807,244.69	1,629,515.62	2,807,244.69	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,359,392.00	743,550.97	358,491.12	743,550.97	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	(564,221.00)	(554,016.09)	(140,810.10)	(554,016.09)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,321,757.24	5,615,076.07	2,067,554.24	5,615,076.07	0.00	0.0%
Communications		5900	442,300.00	435,643.08	69,603.30	435,643.08	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,577,122.59	10,144,077.87	4,755,772.31	10,144,077.87	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	97,000.00	148,570.62	64,047.02	148,570.62	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	86,577.45	49,980.77	86,577.45	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	279,200.00	475,166.53	361,918.58	475,166.53	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			476,200.00	710,314.60	475,946.37	710,314.60	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	44,524.31	45,205.80	41,528.95	45,205.80	0.00	0.0%
Other Debt Service - Principal		7439	520,421.14	673,683.16	524,276.75	673,683.16	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			564,945.45	718,888.96	565,805.70	718,888.96	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	(11,654.59)	(29,420.58)	0.00	(29,420.58)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,654.59)	(29,420.58)	0.00	(29,420.58)	0.00	0.0%
TOTAL, EXPENDITURES			134,666,126.74	138,558,956.39	73,567,869.28	138,558,956.39	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,275.86	102,775.86	0.00	102,775.86	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	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	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			1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	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	332,890.85	332,890.85	332,890.85	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	332,890.85	332,890.85	332,890.85	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,039,292.40)	(655,677.41)	(677,677.41)	(655,677.41)	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	110,363,233.00	110,514,917.00	61,647,981.85	110,514,917.00	0.00	0.0%
2) Federal Revenue		8100-8299	3.00	200,667.77	200,667.77	200,667.77	0.00	0.0%
3) Other State Revenue		8300-8599	2,078,161.10	4,147,703.52	1,988,122.29	4,147,703.52	0.00	0.0%
4) Other Local Revenue		8600-8799	1,054,659.84	1,572,903.20	986,694.12	1,572,903.20	0.00	0.0%
5) TOTAL, REVENUES			113,496,056.94	116,436,191.49	64,823,466.03	116,436,191.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,123,131.06	46,701,188.17	26,796,647.83	46,701,188.17	0.00	0.0%
2) Classified Salaries		2000-2999	14,369,852.99	14,207,461.74	8,068,743.41	14,207,461.74	0.00	0.0%
3) Employee Benefits		3000-3999	22,093,523.94	22,077,555.47	12,025,306.08	22,077,555.47	0.00	0.0%
4) Books and Supplies		4000-4999	3,128,300.79	3,282,103.68	1,666,562.78	3,282,103.68	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,621,427.88	7,187,381.15	3,794,003.32	7,187,381.15	0.00	0.0%
6) Capital Outlay		6000-6999	104,200.00	310,166.53	247,824.11	310,166.53	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	531,346.88	685,290.38	532,207.12	685,290.38	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(200,575.61)	(241,108.25)	(61,679.11)	(241,108.25)	0.00	0.0%
9) TOTAL, EXPENDITURES			92,771,207.93	94,210,038.87	53,069,635.54	94,210,038.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			20,724,849.01	22,226,152.62	11,753,830.49	22,226,152.62		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
b) Transfers Out		7600-7629	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	332,890.85	332,890.85	332,890.85	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,064,122.01)	(22,335,094.18)	0.00	(22,335,094.18)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,103,414.41)	(22,990,771.59)	(677,677.41)	(22,990,771.59)		

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)			(1,378,565.40)	(764,618.97)	11,076,153.08	(784,618.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,587,401.88	10,587,401.88		10,587,401.88	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)			10,587,401.88	10,587,401.88		10,587,401.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,587,401.88	10,587,401.88		10,587,401.88		
2) Ending Balance, June 30 (E + F1e)			9,208,836.48	9,822,782.91		9,822,782.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	60,900.00	60,900.00		60,900.00		
Stores		9712	115,793.00	115,793.00		115,793.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	4,959,442.63	5,456,580.89		5,456,580.89		
5% Board Reserve Policy	0000	9780	2,715,133.90					
Reserve for Enrollment Uncertainty	0000	9780	2,244,308.73					
5% Board Reserve Policy	0000	9780		2,793,006.01				
Reserve for Enrollment Uncertainty	0000	9780		2,663,574.88				
5% Board Reserve Policy	0000	9780				2,793,006.01		
Reserve for Enrollment Uncertainty	0000	9780				2,663,574.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,072,700.85	4,189,509.02		4,189,509.02		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	61,508,585.00	60,294,430.00	33,575,869.00	60,294,430.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,534,440.00	17,679,092.00	9,251,387.00	17,679,092.00	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	203,870.00	211,272.00	105,992.15	211,272.00	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	30,881,272.00	32,103,448.00	17,509,223.14	32,103,448.00	0.00	0.0%
Unsecured Roll Taxes		8042	961,850.00	1,011,163.00	1,019,568.12	1,011,163.00	0.00	0.0%
Prior Years' Taxes		8043	(6,787.00)	5,864.00	4,933.88	5,864.00	0.00	0.0%
Supplemental Taxes		8044	1,320,826.00	1,383,910.00	626,384.83	1,383,910.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(114,331.00)	(137,197.00)	0.00	(137,197.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	744,509.00	447,574.00	458,978.04	447,574.00	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			112,034,234.00	112,999,556.00	62,552,336.16	112,999,556.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,671,001.00)	(2,484,639.00)	(904,354.31)	(2,484,639.00)	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			110,363,233.00	110,514,917.00	61,647,981.85	110,514,917.00	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	3.00	2.79	2.79	2.79	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	200,664.98	200,664.98	200,664.98	0.00	0.0%
TOTAL, FEDERAL REVENUE			3.00	200,667.77	200,667.77	200,667.77	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	370,082.32	369,409.99	369,394.00	369,409.99	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,708,078.78	1,794,136.53	625,667.29	1,794,136.53	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	1,984,157.00	993,061.00	1,984,157.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,078,161.10	4,147,703.52	1,988,122.29	4,147,703.52	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	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	500.00	693.60	300.35	693.60	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,165.48	36,610.21	90,165.48	0.00	0.0%
Interest		8660	466,000.00	537,493.76	591,863.79	537,493.76	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	253,499.84	206,581.68	0.00	206,581.68	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	16,160.00	16,338.00	12,473.75	16,338.00	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	228,500.00	721,630.70	345,446.02	721,630.70	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			1,054,659.84	1,572,903.20	986,694.12	1,572,903.20	0.00	0.0%
TOTAL, REVENUES			113,496,056.94	116,436,191.49	64,823,466.03	116,436,191.49	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	40,289,462.74	40,516,321.92	23,363,538.52	40,516,321.92	0.00	0.0%
Certificated Pupil Support Salaries		1200	930,814.18	996,494.10	558,074.36	996,494.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,246,641.05	4,487,195.27	2,583,154.77	4,487,195.27	0.00	0.0%
Other Certificated Salaries		1900	656,213.09	701,176.88	291,880.18	701,176.88	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,123,131.06	46,701,188.17	26,796,647.83	46,701,188.17	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	130,927.16	237,267.24	113,539.12	237,267.24	0.00	0.0%
Classified Support Salaries		2200	5,188,599.62	5,099,004.03	2,913,031.41	5,099,004.03	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,615,286.73	1,643,521.58	953,521.33	1,643,521.58	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,168,176.04	6,080,709.87	3,487,717.66	6,080,709.87	0.00	0.0%
Other Classified Salaries		2900	1,266,863.44	1,146,959.02	600,933.89	1,146,959.02	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,369,852.99	14,207,461.74	8,068,743.41	14,207,461.74	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,849,506.11	7,940,160.69	4,460,517.37	7,940,160.69	0.00	0.0%
PERS		3201-3202	2,742,467.09	2,642,672.15	1,476,436.80	2,642,672.15	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,746,134.30	1,728,269.22	991,541.69	1,728,269.22	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,638,620.64	6,649,139.48	3,261,440.28	6,649,139.48	0.00	0.0%
Unemployment Insurance		3501-3502	30,092.20	30,644.34	17,866.20	30,644.34	0.00	0.0%
Workers' Compensation		3601-3602	1,293,249.60	1,322,674.70	757,152.16	1,322,674.70	0.00	0.0%
OPEB, Allocated		3701-3702	1,287,542.42	1,244,387.26	805,996.66	1,244,387.26	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	505,911.58	519,607.63	254,354.92	519,607.63	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,093,523.94	22,077,555.47	12,025,306.08	22,077,555.47	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	29,000.00	26,274.96	19,819.67	26,274.96	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	20,651.63	4,902.85	20,651.63	0.00	0.0%
Materials and Supplies		4300	2,868,000.79	2,688,849.03	1,170,400.39	2,688,849.03	0.00	0.0%
Noncapitalized Equipment		4400	230,300.00	546,328.06	471,459.87	546,328.06	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,128,300.79	3,282,103.68	1,666,582.78	3,282,103.68	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	236,150.00	188,821.01	63,489.97	188,821.01	0.00	0.0%
Dues and Memberships		5300	32,243.00	34,196.90	33,450.28	34,196.90	0.00	0.0%
Insurance		5400-5450	809,248.35	758,701.00	645,642.84	758,701.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,712,500.00	2,807,244.69	1,629,515.62	2,807,244.69	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,109,392.00	512,399.04	224,610.52	512,399.04	0.00	0.0%
Transfers of Direct Costs		5710	(123,630.00)	(125,863.00)	(48,008.28)	(125,863.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(509,221.00)	(510,016.09)	(140,810.10)	(510,016.09)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,922,445.53	3,096,368.40	1,319,133.61	3,096,368.40	0.00	0.0%
Communications		5900	432,300.00	425,529.20	66,978.86	425,529.20	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,621,427.88	7,187,381.15	3,794,003.32	7,187,381.15	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	104,200.00	310,166.53	247,824.11	310,166.53	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,200.00	310,166.53	247,824.11	310,166.53	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	44,031.04	44,712.52	41,035.67	44,712.52	0.00	0.0%
Other Debt Service - Principal		7439	487,315.84	640,577.86	491,171.45	640,577.86	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			531,346.88	685,290.38	532,207.12	685,290.38	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(188,921.02)	(211,687.67)	(61,679.11)	(211,687.67)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,654.59)	(29,420.58)	0.00	(29,420.58)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(200,575.61)	(241,108.25)	(61,679.11)	(241,108.25)	0.00	0.0%
TOTAL, EXPENDITURES			92,771,207.93	94,210,038.87	53,069,635.54	94,210,038.87	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,275.86	102,775.86	0.00	102,775.86	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	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	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			1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	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	332,890.85	332,890.85	332,890.85	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	332,890.85	332,890.85	332,890.85	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	(21,064,122.01)	(22,335,094.18)	0.00	(22,335,094.18)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,064,122.01)	(22,335,094.18)	0.00	(22,335,094.18)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(22,103,414.41)	(22,990,771.59)	(677,677.41)	(22,990,771.59)	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	655,849.00	655,849.00	377,402.00	655,849.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,290,964.70	6,679,556.51	2,443,855.52	6,679,556.51	0.00	0.0%
3) Other State Revenue		8300-8599	6,528,250.52	7,285,097.14	917,023.20	7,285,097.14	0.00	0.0%
4) Other Local Revenue		8600-8799	7,150,628.46	7,178,799.14	3,097,077.56	7,178,799.14	0.00	0.0%
5) TOTAL, REVENUES			20,625,692.68	21,799,301.79	6,835,358.28	21,799,301.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,775,812.03	14,465,489.09	8,258,683.51	14,465,489.09	0.00	0.0%
2) Classified Salaries		2000-2999	8,555,629.13	9,501,558.39	4,990,321.27	9,501,558.39	0.00	0.0%
3) Employee Benefits		3000-3999	14,686,630.71	15,004,878.48	5,294,025.88	15,004,878.48	0.00	0.0%
4) Books and Supplies		4000-4999	1,326,632.64	1,774,860.52	670,034.14	1,774,860.52	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,955,694.71	2,956,696.72	961,768.99	2,956,696.72	0.00	0.0%
6) Capital Outlay		6000-6999	372,000.00	400,148.07	228,122.26	400,148.07	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,598.57	33,598.58	33,598.58	33,598.58	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	188,921.02	211,687.67	61,679.11	211,687.67	0.00	0.0%
9) TOTAL, EXPENDITURES			41,894,918.81	44,348,917.52	20,498,233.74	44,348,917.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,269,226.13)	(22,549,615.73)	(13,662,875.46)	(22,549,615.73)		
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	21,064,122.01	22,335,094.18	0.00	22,335,094.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,064,122.01	22,335,094.18	0.00	22,335,094.18		

Description	Resource Codes	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)			(205,104.12)	(214,521.55)	(13,662,875.46)	(214,521.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	814,363.75	814,363.75		814,363.75	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)			814,363.75	814,363.75		814,363.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,363.75	814,363.75		814,363.75		
2) Ending Balance, June 30 (E + F1e)			609,259.63	599,842.20		599,842.20		
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			609,259.63	599,842.20		599,842.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	655,849.00	655,849.00	377,402.00	655,849.00	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			655,849.00	655,849.00	377,402.00	655,849.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,703,281.00	2,703,281.00	0.00	2,703,281.00	0.00	0.0%
Special Education Discretionary Grants		8182	231,184.32	151,184.32	0.00	151,184.32	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	26,027.79	26,395.79	368.00	26,395.79	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	2,466,279.00	2,622,375.29	1,797,040.29	2,622,375.29	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	345,944.43	377,698.00	245,998.00	377,698.00	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	30,092.00	15,046.00	30,092.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	210,195.61	287,324.14	204,328.14	287,324.14	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	161,183.75	281,205.97	88,959.97	281,205.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	146,868.80	200,000.00	92,115.12	200,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,290,964.70	6,679,566.51	2,443,855.52	6,679,566.51	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	728,334.05	728,334.05	425,774.00	728,334.05	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	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	599,524.34	690,795.09	70,888.05	690,795.09	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	5,200,392.13	5,865,968.00	420,361.15	5,865,968.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,528,250.52	7,285,097.14	917,023.20	7,285,097.14	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	47,000.00	47,000.00	25,676.56	47,000.00	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	1,067,139.83	1,168,705.14	0.00	1,168,705.14	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	0.00	61,600.00	0.00	61,600.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,036,488.63	5,901,494.00	3,071,401.00	5,901,494.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/IP 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			7,150,628.46	7,178,799.14	3,097,077.56	7,178,799.14	0.00	0.0%
TOTAL, REVENUES			20,625,692.68	21,799,301.79	6,835,358.28	21,799,301.79	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	8,297,128.03	8,722,757.92	4,959,515.02	8,722,757.92	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,437,073.59	4,722,184.58	2,702,948.73	4,722,184.58	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	695,475.28	699,336.11	409,513.04	699,336.11	0.00	0.0%
Other Certificated Salaries		1900	346,135.13	321,210.48	186,706.72	321,210.48	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,775,812.03	14,465,489.09	8,258,683.51	14,465,489.09	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,312,417.10	5,924,915.67	3,159,534.24	5,924,915.67	0.00	0.0%
Classified Support Salaries		2200	2,018,246.40	1,963,341.18	1,108,670.55	1,963,341.18	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	295,897.55	304,186.84	174,019.36	304,186.84	0.00	0.0%
Clerical, Technical and Office Salaries		2400	184,957.22	576,795.99	128,932.48	576,795.99	0.00	0.0%
Other Classified Salaries		2900	744,110.86	732,318.71	419,164.84	732,318.71	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,555,629.13	9,501,558.39	4,990,321.27	9,501,558.39	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,261,742.89	7,380,360.65	1,400,892.82	7,380,360.65	0.00	0.0%
PERS		3201-3202	1,845,506.55	1,774,932.67	960,613.15	1,774,932.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	896,273.35	924,878.72	509,908.77	924,878.72	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,599,199.25	3,757,232.45	1,835,866.80	3,757,232.45	0.00	0.0%
Unemployment Insurance		3501-3502	11,401.17	12,117.25	6,783.06	12,117.25	0.00	0.0%
Workers' Compensation		3601-3602	490,263.76	516,005.38	279,419.66	516,005.38	0.00	0.0%
OPEB, Allocated		3701-3702	22,531.99	21,132.39	0.00	21,132.39	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	559,711.75	618,218.97	300,541.62	618,218.97	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,686,630.71	15,004,878.48	5,294,025.88	15,004,878.48	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	599,524.34	857,540.11	390,059.18	857,540.11	0.00	0.0%
Books and Other Reference Materials		4200	0.00	55,995.91	27,142.96	55,995.91	0.00	0.0%
Materials and Supplies		4300	692,108.30	812,349.82	217,846.93	812,349.82	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	48,974.68	34,985.07	48,974.68	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,326,632.64	1,774,860.52	670,034.14	1,774,860.52	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	226,753.00	113,860.24	28,835.04	113,860.24	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,000.00	231,151.93	133,880.60	231,151.93	0.00	0.0%
Transfers of Direct Costs		5710	123,630.00	125,863.00	48,008.28	125,863.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,000.00)	(44,000.00)	0.00	(44,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,399,311.71	2,518,707.67	748,420.63	2,518,707.67	0.00	0.0%
Communications		5900	10,000.00	10,113.88	2,624.44	10,113.88	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,955,694.71	2,956,696.72	961,768.99	2,956,696.72	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	97,000.00	148,570.62	64,047.02	148,570.62	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	86,577.45	49,980.77	86,577.45	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	175,000.00	165,000.00	114,094.47	165,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			372,000.00	400,148.07	228,122.26	400,148.07	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	493.27	493.28	493.28	493.28	0.00	0.0%
Other Debt Service - Principal		7439	33,105.30	33,105.30	33,105.30	33,105.30	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,598.57	33,598.58	33,598.58	33,598.58	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	188,921.02	211,687.67	61,679.11	211,687.67	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			188,921.02	211,687.67	61,679.11	211,687.67	0.00	0.0%
TOTAL, EXPENDITURES			41,894,918.81	44,348,917.52	20,498,233.74	44,348,917.52	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	21,064,122.01	22,335,094.18	0.00	22,335,094.18	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,064,122.01	22,335,094.18	0.00	22,335,094.18	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,064,122.01	22,335,094.18	0.00	22,335,094.18	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
5640	Medi-Cal Billing Option	150,239.13
7510	Low-Performing Students Block Grant	342,426.00
9010	Other Restricted Local	107,177.07
Total, Restricted Balance		<u>599,842.20</u>

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	11,478.14	11,478.14		
Charter School	0.00	0.00		
Total ADA	11,478.14	11,478.14	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	11,184.68	11,184.68		
Charter School				
Total ADA	11,184.68	11,184.68	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	10,933.02	10,933.02		
Charter School				
Total ADA	10,933.02	10,933.02	0.0%	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	11,796	11,796		
Charter School				
Total Enrollment	11,796	11,796	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	11,532	11,532		
Charter School				
Total Enrollment	11,532	11,532	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,268	11,268		
Charter School				
Total Enrollment	11,268	11,268	0.0%	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	11,736	12,289	
Charter School			
Total ADA/Enrollment	11,736	12,289	95.5%
Second Prior Year (2017-18)			
District Regular	11,668	12,324	
Charter School			
Total ADA/Enrollment	11,668	12,324	94.7%
First Prior Year (2018-19)			
District Regular	11,479	12,105	
Charter School	0		
Total ADA/Enrollment	11,479	12,105	94.8%
		Historical Average Ratio:	95.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	11,184	11,796		
Charter School	0			
Total ADA/Enrollment	11,184	11,796	94.8%	Met
1st Subsequent Year (2020-21)				
District Regular	10,934	11,532		
Charter School				
Total ADA/Enrollment	10,934	11,532	94.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	10,683	11,268		
Charter School				
Total ADA/Enrollment	10,683	11,268	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2019-20)	112,217,797.00		
1st Subsequent Year (2020-21)	112,547,102.00	112,571,832.00	0.0%	Met
2nd Subsequent Year (2021-22)	113,350,155.00	113,265,817.00	-0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since 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)	80,083,645.53	90,571,022.39	88.4%
Second Prior Year (2017-18)	79,666,180.54	90,680,822.94	87.9%
First Prior Year (2018-19)	83,493,652.04	92,686,593.77	90.1%
Historical Average Ratio:			88.8%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	82,986,205.38	94,210,038.87	88.1%	Met
1st Subsequent Year (2020-21)	82,631,622.00	93,219,308.00	88.6%	Met
2nd Subsequent Year (2021-22)	82,302,841.00	93,134,302.00	88.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	6,807,490.07	6,880,224.28	1.1%	No
1st Subsequent Year (2020-21)	6,549,837.00	6,622,571.00	1.1%	No
2nd Subsequent Year (2021-22)	6,549,837.00	6,622,571.00	1.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	11,409,706.95	11,432,800.66	0.2%	No
1st Subsequent Year (2020-21)	8,983,242.00	8,935,547.00	-0.5%	No
2nd Subsequent Year (2021-22)	8,600,079.00	8,549,832.00	-0.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	8,663,207.24	8,751,702.34	1.0%	No
1st Subsequent Year (2020-21)	8,666,544.00	8,754,887.00	1.0%	No
2nd Subsequent Year (2021-22)	8,669,854.00	8,758,067.00	1.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	5,088,316.69	5,056,964.20	-0.6%	No
1st Subsequent Year (2020-21)	4,250,642.00	4,211,422.00	-0.9%	No
2nd Subsequent Year (2021-22)	4,281,704.00	4,236,722.00	-1.1%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	9,939,989.02	10,144,077.87	2.1%	No
1st Subsequent Year (2020-21)	10,269,812.00	10,463,951.00	1.9%	No
2nd Subsequent Year (2021-22)	10,596,991.00	10,782,370.00	1.7%	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)	26,880,404.26	27,064,727.28	0.7%	Met
1st Subsequent Year (2020-21)	24,199,623.00	24,313,005.00	0.5%	Met
2nd Subsequent Year (2021-22)	23,819,770.00	23,930,460.00	0.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	15,028,305.71	15,201,042.07	1.1%	Met
1st Subsequent Year (2020-21)	14,520,454.00	14,675,373.00	1.1%	Met
2nd Subsequent Year (2021-22)	14,878,695.00	15,019,092.00	0.9%	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	4,072,700.85	4,338,841.10	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,427,679.54	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.6%	4.6%	4.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.5%	1.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(764,618.97)	95,301,382.99	0.8%	Met
1st Subsequent Year (2020-21)	(2,746,135.00)	94,310,652.00	2.9%	Not Met
2nd Subsequent Year (2021-22)	(2,919,037.00)	94,225,646.00	3.1%	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 is deficit spending due to declining enrollment over the last two years and increases in pension liabilities. District administration is aware of this deficit spending and is developing a plan to address these deficits.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2019-20)	10,422,625.11		Met
1st Subsequent Year (2020-21)	7,076,647.91		Met
2nd Subsequent Year (2021-22)	4,157,610.91		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2019-20)	9,414,527.00		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.)	11,184	10,934	10,683
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	139,650,300.51	138,697,592.20	138,401,880.00
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)	139,650,300.51	138,697,592.20	138,401,880.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,189,509.02	4,160,927.77	4,152,056.40
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)	4,189,509.02	4,160,927.77	4,152,056.40

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,189,509.02	4,160,928.00	4,152,056.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,177,677.66	2,227,677.66	2,277,677.66
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	6,367,186.68	6,388,605.66	6,429,733.66
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.66%	4.61%	4.65%
District's Reserve Standard (Section 10B, Line 7):	4,189,509.02	4,160,927.77	4,152,056.40
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the Interfund borrowings:

The District does temporary loans between the Child Development Fund, Child Nutrition Fund, and the Special Reserve Fund for short term cash flow needs.

S4. Contingent Revenues

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

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)	(22,061,523.21)	(22,335,094.18)	1.2%	273,570.97	Met
1st Subsequent Year (2020-21)	(22,259,914.00)	(22,637,272.00)	1.7%	377,358.00	Met
2nd Subsequent Year (2021-22)	(23,036,902.00)	(23,373,827.00)	1.5%	336,925.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	102,775.86	102,775.86	0.0%	0.00	Met
1st Subsequent Year (2020-21)	102,775.00	102,776.00	0.0%	1.00	Met
2nd Subsequent Year (2021-22)	102,776.00	102,776.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,091,344.12	1,091,344.12	0.0%	0.00	Met
1st Subsequent Year (2020-21)	1,091,344.00	1,091,344.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	1,091,344.00	1,091,344.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	4	FUND 01 - OBJECTS 8XXX	FUND 01 - OBJECTS 74XX	1,531,021
Certificates of Participation				
General Obligation Bonds	8	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	21,209,849
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FUND 01 - OBJECTS 8XXX	VARIOUS FUNDS & OBJECTS	1,039,798

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
BOA PROP 39 ENERGY PLAN	14	FUND 40 - OBJECTS 8XXX	FUND 40 - OBJECTS 74XX	11,481,017
TOTAL:				35,261,685

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	650,426	710,604	532,207	324,622
Certificates of Participation				
General Obligation Bonds	3,280,000	2,628,942	2,628,942	2,628,942
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,039,798	1,039,798		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
BOA PROP 39 ENERGY PLAN	1,010,568	1,010,568	1,010,568	1,010,568
Total Annual Payments:	5,980,792	5,389,912	4,171,717	3,964,132
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	41,077,000.00	41,077,000.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	41,077,000.00	41,077,000.00

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

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2019-20)	2,195,486.00	2,195,486.00
1st Subsequent Year (2020-21)	2,522,081.00	2,522,081.00
2nd Subsequent Year (2021-22)	2,643,288.00	2,643,288.00

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)	1,354,947.87	1,354,947.87
1st Subsequent Year (2020-21)	1,422,695.26	1,422,695.26
2nd Subsequent Year (2021-22)	1,493,830.02	1,493,830.02

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

Current Year (2019-20)	1,354,947.87	1,354,947.87
1st Subsequent Year (2020-21)	1,422,695.26	1,422,695.26
2nd Subsequent Year (2021-22)	1,493,830.02	1,493,830.02

d. Number of retirees receiving OPEB benefits

Current Year (2019-20)	156	156
1st Subsequent Year (2020-21)	156	156
2nd Subsequent Year (2021-22)	156	156

4. Comments:

District paid benefits end at age 65 in all cases, except for four retired superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the district for the costs beyond the standard plan provided to active employees.

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
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2019-20)	2,576,921.00	2,576,921.00
1st Subsequent Year (2020-21)	2,593,631.00	2,593,631.00
2nd Subsequent Year (2021-22)	2,609,890.00	2,609,890.00

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

Current Year (2019-20)	2,576,921.00	2,576,921.00
1st Subsequent Year (2020-21)	2,593,631.00	2,593,631.00
2nd Subsequent Year (2021-22)	2,609,890.00	2,609,890.00

4. Comments:

The district is a member of the San Diego County Office of Education Joint Powers Association Self Insurance Pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach and basis for valuation are determined by an actuary.

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?

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	611.5	612.8	602.8	596.8

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

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

--

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)

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	570.1	573.5	573.5	573.5

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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
0.0%	5.0%	5.0%

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

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

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

No		
----	--	--

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)

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	64.0	62.0	62.0	62.0

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.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

- 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)
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			

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

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)
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			

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?

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of four retired superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District Second Interim Criteria and Standards Review

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)	11,465.78	11,478.14	11,184.04	11,478.14	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)	11,465.78	11,478.14	11,184.04	11,478.14	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.63	1.35	1.35	1.35	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)	1.63	1.35	1.35	1.35	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,467.41	11,479.49	11,185.39	11,479.49	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	111,170,766.00	-0.51%	110,602,943.00	0.46%	111,116,716.00
2. Federal Revenues	8100-8299	6,880,224.28	-3.74%	6,622,571.00	0.00%	6,622,571.00
3. Other State Revenues	8300-8599	11,432,800.66	-21.84%	8,935,547.00	-4.32%	8,549,832.00
4. Other Local Revenues	8600-8799	8,751,702.34	0.04%	8,754,887.00	0.04%	8,758,057.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,775.86	0.00%	102,776.00	0.00%	102,776.00
b. Other Sources	8930-8979	332,890.85	0.00%	332,891.00	0.00%	332,891.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		138,671,159.99	-2.39%	135,351,615.00	0.10%	135,482,843.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,166,677.26		59,702,831.00
b. Step & Column Adjustment				1,009,250.17		985,096.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,473,096.43)		(2,068,847.71)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,166,677.26	-2.39%	59,702,831.00	-1.82%	58,619,080.00
2. Classified Salaries						
a. Base Salaries				23,709,020.13		23,202,690.00
b. Step & Column Adjustment				312,959.07		306,275.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(819,289.20)		(675,534.50)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,709,020.13	-2.14%	23,202,690.00	-1.59%	22,833,431.00
3. Employee Benefits	3000-3999	37,082,433.95	5.29%	39,042,451.00	2.05%	39,843,999.00
4. Books and Supplies	4000-4999	5,056,964.20	-16.72%	4,211,422.00	0.60%	4,236,722.00
5. Services and Other Operating Expenditures	5000-5999	10,144,077.87	3.15%	10,463,951.00	3.04%	10,782,370.00
6. Capital Outlay	6000-6999	710,314.60	-37.13%	446,552.70	2.89%	459,459.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	718,888.96	-21.18%	566,650.50	0.00%	566,651.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(29,420.58)	2.99%	(30,300.00)	2.89%	(31,176.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,091,344.12	0.00%	1,091,344.00	0.00%	1,091,344.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		139,650,300.51	-0.68%	138,697,592.20	-0.21%	138,401,880.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(979,140.52)		(3,345,977.20)		(2,919,037.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		11,401,765.63		10,422,625.11		7,076,647.91
2. Ending Fund Balance (Sum lines C and D1)		10,422,625.11		7,076,647.91		4,157,610.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	176,693.00		0.00		0.00
b. Restricted	9740	599,842.20		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		141,767.91		0.00
d. Assigned	9780	5,456,580.89		2,773,952.00		5,554.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,189,509.02		4,160,928.00		4,152,056.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,422,625.11		7,076,647.91		4,157,610.91

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	4,189,509.02		4,160,928.00		4,152,056.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,177,677.66		2,227,677.66		2,277,677.66
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,367,186.68		6,388,605.66		6,429,733.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.56%		4.61%		4.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)						
		11,184.04		10,933.74		10,683.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		139,650,300.51		138,697,592.20		138,401,880.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		139,650,300.51		138,697,592.20		138,401,880.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,189,509.02		4,160,927.77		4,152,056.40
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)		4,189,509.02		4,160,927.77		4,152,056.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	110,514,917.00	-0.51%	109,947,094.00	0.47%	110,460,867.00
2. Federal Revenues	8100-8299	200,667.77	0.00%	200,668.00	0.00%	200,668.00
3. Other State Revenues	8300-8599	4,147,703.52	-50.76%	2,042,272.00	-1.88%	2,003,976.00
4. Other Local Revenues	8600-8799	1,572,903.20	0.20%	1,576,088.00	0.20%	1,579,258.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,775.86	0.00%	102,776.00	0.00%	102,776.00
b. Other Sources	8930-8979	332,890.85	0.00%	332,891.00	0.00%	332,891.00
c. Contributions	8980-8999	(22,335,094.18)	1.35%	(22,637,272.00)	3.25%	(23,373,827.00)
6. Total (Sum lines A1 thru A5c)		94,536,764.02	-3.14%	91,564,517.00	-0.28%	91,306,609.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,701,188.17		45,467,066.00
b. Step & Column Adjustment				770,569.60		750,206.59
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,004,691.77)		(1,601,272.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,701,188.17	-2.64%	45,467,066.00	-1.87%	44,616,000.00
2. Classified Salaries						
a. Base Salaries				14,207,461.74		13,724,889.00
b. Step & Column Adjustment				187,538.50		181,168.53
c. Cost-of-Living Adjustment						
d. Other Adjustments				(670,111.24)		(169,512.53)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,207,461.74	-3.40%	13,724,889.00	0.08%	13,736,545.00
3. Employee Benefits	3000-3999	22,077,555.47	6.17%	23,439,667.00	2.18%	23,950,296.00
4. Books and Supplies	4000-4999	3,282,103.68	-13.25%	2,847,213.00	0.60%	2,864,318.00
5. Services and Other Operating Expenditures	5000-5999	7,187,381.15	3.25%	7,421,297.00	3.14%	7,654,149.00
6. Capital Outlay	6000-6999	310,166.53	-88.90%	34,441.00	2.89%	35,436.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	685,290.38	-22.22%	533,052.00	0.00%	533,052.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(241,108.25)	2.99%	(248,317.00)	2.89%	(255,494.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,091,344.12	0.00%	1,091,344.00	0.00%	1,091,344.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		95,301,382.99	-1.04%	94,310,652.00	-0.09%	94,225,646.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(764,618.97)		(2,746,135.00)		(2,919,037.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,587,401.88		9,822,782.91		7,076,647.91
2. Ending Fund Balance (Sum lines C and D1)		9,822,782.91		7,076,647.91		4,157,610.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	176,693.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		141,767.91		
d. Assigned	9780	5,456,580.89		2,773,952.00		5,554.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,189,509.02		4,160,928.00		4,152,056.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		9,822,782.91		7,076,647.91		4,157,610.91
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,189,509.02		4,160,928.00		4,152,056.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,177,677.66		2,227,677.66		2,277,677.66
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		6,367,186.68		6,388,605.66		6,429,733.66

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.

Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.

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 (B)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	655,849.00	0.00%	655,849.00	0.00%	655,849.00
2. Federal Revenues	8100-8299	6,679,556.51	-3.86%	6,421,903.00	0.00%	6,421,903.00
3. Other State Revenues	8300-8599	7,285,097.14	-5.38%	6,893,275.00	-5.04%	6,545,856.00
4. Other Local Revenues	8600-8799	7,178,799.14	0.00%	7,178,799.00	0.00%	7,178,799.00
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	22,335,094.18	1.35%	22,637,272.00	3.25%	23,373,827.00
6. Total (Sum lines A1 thru A5c)		44,134,395.97	-0.79%	43,787,098.00	0.89%	44,176,234.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,465,489.09		14,235,765.00
b. Step & Column Adjustment				238,680.57		234,890.12
c. Cost-of-Living Adjustment						
d. Other Adjustments				(468,404.66)		(467,575.12)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,465,489.09	-1.59%	14,235,765.00	-1.63%	14,003,080.00
2. Classified Salaries						
a. Base Salaries				9,501,558.39		9,477,801.00
b. Step & Column Adjustment				125,420.57		125,106.97
c. Cost-of-Living Adjustment						
d. Other Adjustments				(149,177.96)		(506,021.97)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,501,558.39	-0.25%	9,477,801.00	-4.02%	9,096,886.00
3. Employee Benefits	3000-3999	15,004,878.48	3.98%	15,602,784.00	1.86%	15,893,703.00
4. Books and Supplies	4000-4999	1,774,860.52	-23.14%	1,364,209.00	0.60%	1,372,404.00
5. Services and Other Operating Expenditures	5000-5999	2,956,696.72	2.91%	3,042,654.00	2.81%	3,128,221.00
6. Capital Outlay	6000-6999	400,148.07	2.99%	412,111.70	2.89%	424,023.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,598.58	0.00%	33,598.50	0.00%	33,599.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	211,687.67	2.99%	218,017.00	2.89%	224,318.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,348,917.52	0.09%	44,386,940.20	-0.47%	44,176,234.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(214,521.55)		(599,842.20)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		814,363.75		599,842.20		0.00
2. Ending Fund Balance (Sum lines C and D1)		599,842.20		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	599,842.20				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		599,842.20		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.

Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.

LCFF Calculator Universal Assumptions					
La Mesa-Spring Valley (68197) - 2019-20 2nd Interim					
Summary of Funding					
		2019-20	2020-21	2021-22	
Target Components:					
COLA & Augmentation		3.26%	2.29%	2.71%	
Base Grant		89,761,474	89,456,205	89,822,552	
Grade Span Adjustment		4,051,544	4,035,957	4,051,617	
Supplemental Grant		11,600,918	11,505,146	11,572,808	
Concentration Grant		3,203,714	3,052,519	3,116,623	
Add-ons		1,897,267	1,897,267	1,897,267	
Total Target		110,514,917	109,947,094	110,460,867	
Transition Components:					
Target	\$	110,514,917	\$ 109,947,094	\$ 110,460,867	
Funded Based on Target Formula (PY P-2)		TRUE	TRUE	TRUE	
Floor		106,756,187	104,298,488	102,211,815	
<i>Remaining Need after Gap (informational only)</i>					
Gap %		100%	100%	100%	
Current Year Gap Funding		-	-	-	
Miscellaneous Adjustments		-	-	-	
Economic Recovery Target		-	-	-	
Additional State Aid		-	-	-	
Total LCFF Entitlement	\$	110,514,917	\$ 109,947,094	\$ 110,460,867	
Components of LCFF By Object Code					
		2012-13	2019-20	2020-21	2021-22
8011 - State Aid	\$	24,813,537	\$ 60,294,430	\$ 60,320,731	\$ 61,400,199
8011 - Fair Share		-	-	-	-
8311 & 8590 - Categoricals		11,056,885	-	-	-
EPA (for LCFF Calculation purposes)		12,943,948	17,679,092	17,225,067	16,839,584
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes			35,026,034	35,026,034	35,026,034
8096 - In-Lieu of Property Taxes			(2,484,639)	(2,624,738)	(2,804,950)
Property Taxes net of in-lieu		22,400,742	32,541,395	32,401,296	32,221,084
TOTAL FUNDING	\$	71,215,112	\$ 110,514,917	\$ 109,947,094	\$ 110,460,867
<i>Basic Aid Status</i>					
Less: Excess Taxes	\$	-	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$	110,514,917	\$ 109,947,094	\$ 110,460,867	
EPA Details					
% of Adjusted Revenue Limit - Annual			30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2			30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$	12,943,948	\$ 17,679,092	\$ 17,225,067	\$ 16,839,584
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)		12,860,189	17,679,092	17,225,067	16,839,584
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)		-	-	0	0
Accrual (from Assumptions)		-	-	-	-

LCFF Calculator Universal Assumptions			
La Mesa-Spring Valley (68197) - 2019-20 2nd Interim			
Summary of Student Population			
	2019-20	2020-21	2021-22
Unduplicated Pupil Population			
Enrollment	11,796	11,532	11,268
COE Enrollment	2	2	2
<i>Total Enrollment</i>	<i>11,798</i>	<i>11,534</i>	<i>11,270</i>
Unduplicated Pupil Count	7,270	7,108	6,945
COE Unduplicated Pupil Count	2	2	2
<i>Total Unduplicated Pupil Count</i>	<i>7,272</i>	<i>7,110</i>	<i>6,947</i>
Rolling %, Supplemental Grant	61.8300%	61.5300%	61.6400%
Rolling %, Concentration Grant	61.8300%	61.5300%	61.6400%
FUNDED ADA			
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	5,058.11	4,927.91	4,817.62
Grades 4-6	3,828.28	3,730.27	3,646.81
Grades 7-8	2,593.10	2,526.50	2,469.95
Grades 9-12	-	-	-
Total Adjusted Base Grant ADA	11,479.49	11,184.68	10,934.37
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Total Necessary Small School ADA	-	-	-
Total Funded ADA	11479.49	11184.68	10934.37
ACTUAL ADA (Current Year Only)			
Grades TK-3	4,927.98	4,817.69	4,707.40
Grades 4-6	3,730.49	3,647.03	3,563.57
Grades 7-8	2,526.93	2,470.37	2,413.82
Grades 9-12	-	-	-
Total Actual ADA	11,185.39	10,935.09	10,684.79
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>294.09</i>	<i>249.59</i>	<i>249.59</i>
LCAP Percentage to Increase or Improve Services			
	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding i	\$ 14,804,632	\$ 14,557,665	\$ 14,689,431
Current year Percentage to Increase or Improve Services	15.78%	15.57%	15.65%

2019-20 CASHFLOW - 2nd Interim

ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
JANUARY	68197	02000	A. Davis

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING BALANCE:	\$ 8,585,876	\$ 18,577,377	\$ 12,176,322	\$ 11,589,029	\$ 9,546,638	\$ 8,304,900	\$ 18,603,769	\$ 16,125,562	\$ 12,605,092	\$ 13,079,170	\$ 15,937,027	\$ 11,522,461
LGFF SOURCES												
LCFF	\$ 3,052,352	\$ 3,052,352	\$ 5,494,233	\$ 5,494,233	\$ 5,494,233	\$ 5,494,233	\$ 5,494,233	\$ 5,343,712	\$ 5,343,712	\$ 5,343,712	\$ 5,343,712	\$ 5,343,712
Property Taxes	\$ 225,601	\$ 521,443	\$ 188,027	\$ 382,533	\$ 1,201,649	\$ 11,076,097	\$ 5,670,751	\$ 864,462	\$ -	\$ 13,215,887	\$ 518,677	\$ 713,332
EPA	\$ -	\$ -	\$ 4,625,693	\$ -	\$ -	\$ 4,625,694	\$ -	\$ -	\$ 4,419,773	\$ -	\$ -	\$ -
RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 458,978	\$ -	\$ -	\$ -	\$ -	\$ -
Charter In Lieu Taxes	\$ -	\$ -	\$ (293,287)	\$ (141,905)	\$ (133,905)	\$ (133,905)	\$ (201,352)	\$ (198,771)	\$ (173,925)	\$ (173,925)	\$ (173,925)	\$ (173,925)
Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377,402	\$ -	\$ -	\$ 162,442	\$ -	\$ 116,005
Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LGFF SOURCES	\$ 3,277,953	\$ 3,573,795	\$ 10,014,666	\$ 5,734,861	\$ 6,561,977	\$ 21,062,119	\$ 11,800,013	\$ 6,009,403	\$ 9,589,560	\$ 18,548,117	\$ 5,688,464	\$ 9,995,653
FEDERAL REVENUE												
Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,599	\$ -	\$ -	\$ -
Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 105,868	\$ 631,422	\$ -	\$ -	\$ 1,059,750	\$ -	\$ 655,594	\$ -	\$ -	\$ -
Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 94,463	\$ 151,535	\$ -	\$ -	\$ -	\$ 94,425	\$ -	\$ -	\$ -
Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 69,367	\$ -	\$ -	\$ 150,007	\$ -	\$ 79,354	\$ -	\$ -	\$ -
Other Federal	\$ -	\$ 158	\$ 38,396	\$ 207,171	\$ 29,921	\$ 8,796	\$ 97,669	\$ 11,088	\$ 8,870	\$ 36,506	\$ 154,779	\$ 78,061
TOTAL FEDERAL REVENUE	\$ -	\$ 158	\$ 144,264	\$ 1,002,424	\$ 29,921	\$ 8,796	\$ 1,458,961	\$ 11,686	\$ 844,841	\$ 36,506	\$ 154,779	\$ 78,061
OTHER STATE REVENUE												
PA Sp. Ed. (SDUSD, Poway & Inlanti)	\$ 38,707	\$ 38,707	\$ 69,672	\$ 69,672	\$ 69,672	\$ 69,672	\$ 69,672	\$ -	\$ -	\$ -	\$ 36,417	\$ 266,143
PA Reimbursements CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 369,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16
Lottery	\$ -	\$ -	\$ -	\$ 11,987	\$ -	\$ -	\$ 584,568	\$ -	\$ -	\$ 621,233	\$ -	\$ 621,233
STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,915,831
Other State	\$ 1,965	\$ -	\$ 343,402	\$ 30,984	\$ 15,192	\$ 1,006,468	\$ 15,392	\$ 298,778	\$ 49,668	\$ (1)	\$ 8,041	\$ 1,164,386
TOTAL OTHER STATE REVENUE	\$ 40,672	\$ 38,707	\$ 413,074	\$ 212,643	\$ 454,268	\$ 1,076,160	\$ 669,632	\$ 298,778	\$ 49,668	\$ 621,232	\$ 44,458	\$ 6,967,609
OTHER LOCAL REVENUE												
PA Special Education - Pass Through	\$ 273,421	\$ 285,015	\$ 502,593	\$ 502,593	\$ 502,593	\$ 502,593	\$ 502,593	\$ 531,134	\$ 531,134	\$ 531,134	\$ 531,134	\$ 531,134
Other Local	\$ 394,797	\$ 115,777	\$ 50,231	\$ 66,262	\$ 69,845	\$ 69,467	\$ 245,991	\$ 104,599	\$ 418,800	\$ 167,178	\$ 110,421	\$ 283,956
TOTAL OTHER LOCAL REVENUE	\$ 668,218	\$ 400,792	\$ 552,824	\$ 568,855	\$ 572,438	\$ 572,060	\$ 748,584	\$ 635,734	\$ 949,934	\$ 698,312	\$ 641,555	\$ 815,090
OTHER FINANCING SOURCES												
Transfers In & Other Sources	\$ -	\$ 332,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,132	\$ -	\$ (2,619)
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 332,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,132	\$ -	\$ (2,619)
TOTAL REVENUE	\$ 3,986,843	\$ 4,346,343	\$ 11,124,828	\$ 7,518,782	\$ 7,618,594	\$ 22,719,135	\$ 14,677,190	\$ 6,955,601	\$ 11,434,005	\$ 19,991,298	\$ 6,529,257	\$ 17,853,794
SALARIES & BENEFITS												
Certificated	\$ 4,506,270	\$ 5,041,946	\$ 5,073,668	\$ 5,091,224	\$ 5,065,409	\$ 5,082,923	\$ 5,193,891	\$ 5,142,066	\$ 5,424,614	\$ 5,241,819	\$ 5,150,216	\$ 4,435,254
Classified	\$ 1,043,590	\$ 1,965,203	\$ 2,026,625	\$ 2,021,500	\$ 2,045,989	\$ 2,009,475	\$ 1,954,492	\$ 2,055,516	\$ 2,047,498	\$ 2,186,182	\$ 1,979,400	\$ 1,618,255
Benefits	\$ 1,356,793	\$ 1,724,439	\$ 2,821,434	\$ 2,852,285	\$ 2,870,863	\$ 2,912,242	\$ 2,784,910	\$ 2,427,273	\$ 2,427,273	\$ 2,379,406	\$ 2,438,388	\$ 4,153,207
STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,915,831
TOTAL SALARIES & BENEFITS	\$ 6,906,653	\$ 8,731,587	\$ 9,921,727	\$ 9,965,009	\$ 9,982,261	\$ 10,004,640	\$ 9,933,292	\$ 9,562,413	\$ 9,899,365	\$ 9,807,407	\$ 9,568,005	\$ 15,122,547
OTHER EXPENDITURES												
Supplies	\$ 208,346	\$ 809,166	\$ 655,116	\$ 227,989	\$ 166,278	\$ 130,529	\$ 139,192	\$ 336,364	\$ 169,055	\$ 231,485	\$ 462,751	\$ 1,494,655
Utilities	\$ 25,048	\$ 239,464	\$ 306,607	\$ 477,931	\$ 149,509	\$ 254,557	\$ 173,419	\$ 172,324	\$ 204,120	\$ 186,868	\$ 220,542	\$ 124,400
Other Services (Excl. Utilities)	\$ 996,328	\$ 584,841	\$ 219,602	\$ 258,146	\$ 286,779	\$ 514,043	\$ 266,518	\$ 359,132	\$ 640,234	\$ 477,275	\$ 645,394	\$ 1,578,315
Capital	\$ -	\$ 61,927	\$ 167,185	\$ 64,698	\$ 48,803	\$ 115,714	\$ 18,020	\$ 45,838	\$ 47,132	\$ 47,132	\$ 47,132	\$ 47,134
Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out, Other Uses & Ougo	\$ 253,335	\$ 1,069,484	\$ 38,396	\$ -	\$ -	\$ -	\$ 215,159	\$ -	\$ -	\$ -	\$ -	\$ 204,439
TOTAL OTHER EXPENDITURES	\$ 1,486,058	\$ 2,764,482	\$ 1,386,906	\$ 1,028,763	\$ 651,370	\$ 1,014,823	\$ 812,307	\$ 913,658	\$ 1,050,541	\$ 942,760	\$ 1,375,818	\$ 3,448,943
TOTAL EXPENDITURES	\$ 8,392,711	\$ 11,496,069	\$ 11,308,634	\$ 10,993,773	\$ 10,633,630	\$ 11,019,463	\$ 10,745,600	\$ 10,476,071	\$ 10,959,926	\$ 10,750,166	\$ 10,943,823	\$ 18,571,490

2019-20 CASHFLOW - 2nd Interim

ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
JANUARY	68197	02000	A. Davis

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING BALANCE:	\$ 8,585,876	\$ 18,577,377	\$ 12,176,322	\$ 11,589,029	\$ 9,546,638	\$ 8,304,600	\$ 18,603,769	\$ 16,125,562	\$ 12,605,092	\$ 13,079,170	\$ 15,937,027	\$ 11,522,461

ASSETS												
	<i>Beginning Bal</i>											
Other Cash Equivalents	\$ (43,650)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables	\$ (4,910,405)	\$ 3,154,505	\$ 410,507	\$ 853,279	\$ -	\$ 110,031	\$ 6,479	\$ -	\$ -	\$ -	\$ -	\$ 43,650
Temporary Loans / Due From	\$ (715,784)	\$ -	\$ -	\$ 715,784	\$ -	\$ -	\$ (5,926)	\$ -	\$ -	\$ -	\$ -	\$ 68,315
Other Assets	\$ (104,515)	\$ (2,177)	\$ 14,768	\$ (23,954)	\$ 11,054	\$ (1,341)	\$ 15,109	\$ -	\$ -	\$ -	\$ -	\$ 5,925
TOTAL ASSETS (excluding cash 910)	\$ (5,774,359)	\$ 3,152,328	\$ 304,295	\$ 1,545,109	\$ 11,054	\$ 108,690	\$ 15,662	\$ -	\$ -	\$ -	\$ -	\$ 211,941

CURRENT LIABILITIES												
	<i>Beginning Bal</i>											
Payables	\$ 2,799,152	\$ (2,081,447)	\$ (520,322)	\$ (99,963)	\$ (3,992)	\$ 112,071	\$ 105,412	\$ -	\$ -	\$ -	\$ -	\$ (369,080)
Unearned Revenue	\$ 114,156	\$ -	\$ (114,156)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ 2,913,308	\$ (2,081,447)	\$ (634,478)	\$ (99,963)	\$ (3,992)	\$ 112,071	\$ 105,412	\$ -	\$ -	\$ -	\$ -	\$ (369,080)

OTHER ACTIVITY												
	<i>Beginning Bal</i>											
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Suspense	\$ (18,938)	\$ 4,231	\$ 22,189	\$ (4,840)	\$ 145,940	\$ (5,642)	\$ (158,590)	\$ -	\$ -	\$ -	\$ -	\$ 15,650
Revenue Suspense	\$ 17,193	\$ 621,013	\$ (617,665)	\$ (20,541)	\$ 112,756	\$ (112,756)	\$ (960)	\$ -	\$ -	\$ -	\$ -	\$ 960
Payroll Suspense	\$ 1,013,231	\$ 218,480	\$ 3,676	\$ (2,008)	\$ 7,240	\$ (2,864)	\$ 11,083	\$ -	\$ -	\$ -	\$ -	\$ (1,248,940)
Treasury Reconciling Items	\$ -	\$ (6)	\$ 6	\$ -	\$ -	\$ (1)	\$ (173)	\$ -	\$ -	\$ -	\$ -	\$ 174
TOTAL OTHER ACTIVITY	\$ 1,011,487	\$ 843,718	\$ (691,794)	\$ (27,389)	\$ 265,936	\$ (121,263)	\$ (148,639)	\$ -	\$ -	\$ -	\$ -	\$ (1,232,055)

ENDING BALANCE SUBTOTAL	\$ 6,152,522	\$ (248,533)	\$ (835,826)	\$ (2,787,902)	\$ (7,075,098)	\$ 7,724,071	\$ 16,510,329	\$ 6,607,626	\$ 7,081,705	\$ 22,706,111	\$ 11,908,270	\$ 9,802,423
Prior to Borrowing												

BORROWING ACTIVITY												
	<i>Beginning Bal</i>											
TRAN / TTF Principal Amounts	\$ 12,315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,775)	\$ -	\$ -
TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ 64,698	\$ -	\$ -	\$ (6,383,275)	\$ -	\$ -	\$ (6,157,500)	\$ -	\$ -
Temporary Loans / Due To	\$ 109,855	\$ -	\$ -	\$ (109,855)	\$ 1,500,000	\$ (1,500,000)	\$ 1,043	\$ -	\$ -	\$ -	\$ -	\$ (1,043)
Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY	\$ 109,855	\$ -	\$ -	\$ (45,157)	\$ 1,500,000	\$ (1,500,000)	\$ (6,382,232)	\$ -	\$ -	\$ (6,383,275)	\$ -	\$ (1,043)

ENDING CASH BALANCE	9110	\$ 18,577,377	\$ 12,176,322	\$ 11,589,029	\$ 9,546,638	\$ 8,304,600	\$ 16,125,562	\$ 12,605,092	\$ 13,079,170	\$ 15,937,027	\$ 11,522,461	\$ 9,414,528
----------------------------	------	---------------	---------------	---------------	--------------	--------------	---------------	---------------	---------------	---------------	---------------	--------------