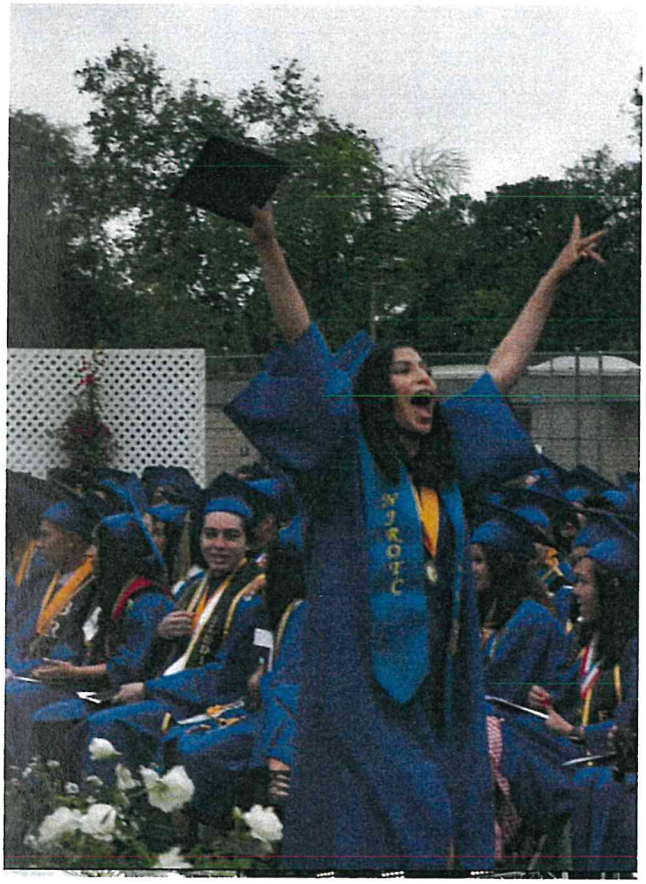
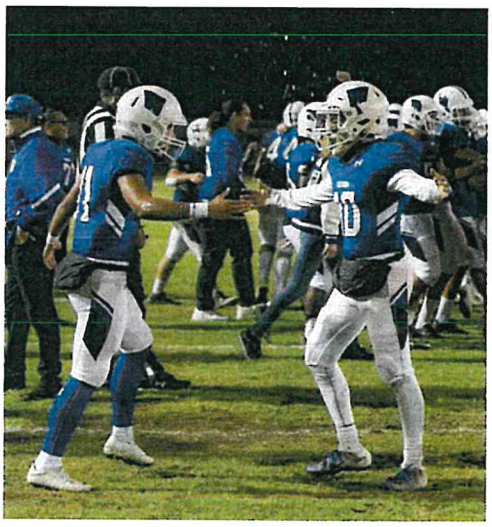
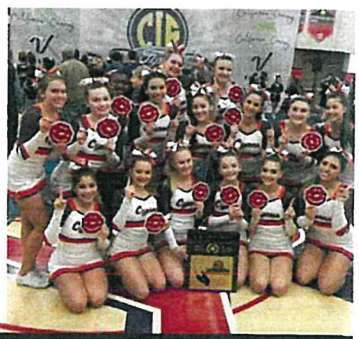
Second Interim Report 2019-20

MARCH 2020







Learning With Purpose

ANAHEIM UNION HIGH SCHOOL DISTRICT

UNLIMITED YOU

ANAHEIM UNION HIGH SCHOOL DISTRICT

UNLIMITED YOU

ANAHEIM UNION HIGH SCHOOL DISTRICT

Date: March 5, 2020
To: Board of Trustees and Superintendent Michael Matsuda
From: Jennifer Root Ed.D., Assistant Superintendent, Business
RE: 2019-20 Second Interim Budget

Background Information

Education Code (EC) Sections 3503(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The Second Interim Report for 2019-20 is due to Orange County Department of Education by March 15, 2020.

Current Considerations

For 2019-20, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2020-21 and 2021-22).

The reporting schedule is shown below:

	Closing Date	**Filing Date**
First Interim	Oct. 31, 2019	Dec. 15, 2019
Second Interim	Jan. 31, 2020	Mar. 15, 2020

School boards are required to adopt one of the three following certifications:

Positive: A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years.**

Qualified: A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years.**

Negative: A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year.**

Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document stating with Section IX.

Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

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Section I
2019-20
Budget Assumptions

Summary of Second Interim Assumptions

Amount represents per-student level of funding:

	2019-20	2020-21	2021-22	2022-23
Estimated Funded ADA	$11,346.32	$11,570.43	$11,851.53	$12,168.29
Decrease in Funded ADA	(424)	(356)	(573)	(347)
Prior Year Base Revenue				
% Increase per Student	3.73%	1.98%	2.43%	2.67%
Revenue Increase per Student	$407.98	$224.10	$281.10	$316.76

Second Interim Assumptions Summary – Continued

	2019-20	2020-21	2021-22	2022-23
Restricted Program (COLA)				
State Programs	3.26%	2.29%	2.71%	2.82%
Special Programs	3.26%	2.29%	2.71%	2.82%
LCFF	3.26%	2.29%	2.71%	2.82%
Lottery (per ADA)				
Unrestricted	$153	$153	$153	$153
Prop 98	$ 54	$ 54	$ 54	$ 54
General Fund Contributions				
Special Education	As Budgeted	Plus $1.1 million	Plus $0.7 million	Plus $0.7 million
Step, Column, and Longevity				
Incremental Cost	As Budgeted	$2.9 million	$2.9 million	$2.9 million
Health and Welfare Benefits				
Incremental Contributions	As Budgeted	$4.0 million	$3.4 million	$4.5 million
Change in Teacher Staffing Growth(Decline)	As Budgeted	(10)	(44.2)*	(10)
Interest Income	2.09%	2.09%	2.09%	2.09%

*Reduction of 18 for declining enrollment, and 26.2 for conclusion of student load MOU

Section II
Revenue Considerations

Local Control Funding Formula (LCFF):

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight-year period. As of 2018-19 LCFF is fully implemented at 100.00%.

- LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include an additional augmentation for the Grade Span Adjustment program for Career Technical Education (9-12 CTE).

- The funding formula establishes additional grants designated to improve or increase services to students of need.

- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated ADA, and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2018-19 was 29,275 and funded ADA is projected at 28,870 for the current budget year.

- For the budget year, LCFF revenues are projected at $331,522,930 million, an increase of $7,486,702 million over the prior year. Components of revenues include the following:

    - ✓ $107,269,213 million in property taxes (based on data provided by the Orange County Assessor's Office)
    - ✓ $40,266,261 million from the Education Protection Account (EPA)

Other Programs:

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at $4,588,221 million, a decrease of $399,417 from prior year. Program funding is computed at $153 per unit of annual ADA, a decrease of $11 per ADA from prior year.

- Restricted Lottery revenue (Proposition 20) is budgeted at $1,619,372 million, a decrease of $503,725 from prior year. Program funding is computed at $54 per unit of annual ADA, a decrease of $12 per ADA from prior year.

- Interest earnings are budgeted at $2,000,000, assuming the following:

    ✓ 2.09% interest rate on an average daily cash balance of $89.7 million

Section III
Expenditure Considerations

Personnel Costs Additions/Deletions to Unrestricted General Fund

Salary Calculations:

- Salary projections incorporate added costs for step, column, and longevity as follows:

Fiscal Year	Total Amount
2019-20	As Budgeted
2020-21	$2.9M
2021-22	$2.9M

STRS and PERS Rates Increase:

STRS	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
New Rate	12.58%	14.43%	16.28%	17.10%	18.40%	18.10%	18.10%

PERS	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
New Rate	13.888%	15.531%	18.062%	19.721%	22.80%	24.90%	25.90%

Increase for STRS for 2020-21 is $2.5 million and 2021-22 a decrease of $0.6 million.

Increase for PERS for 2020-21 and 2021-22 is $2.1 million and $0.9 million respectively.

Contribution for Health and Welfare Benefits

- In September 2019, the District reached a MOU with the five associations to decrease the super blend composite from $16,078 to $15,959 for the 2020 cap.

Contributions to Statutory Benefits are Budgeted as Follows:

- State Teachers Retirement System (STRS) 17.1000%
- Public Employee Retirement System (PERS) 19.7210%
- OASDI (Social Security for School Sector) 6.2000%
- Medicare 1.4500%
- State Unemployment Insurance (SUI) 0.0500%
- Workers' Compensation Premium 2.5315%

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 21.1315% for certificated staff and 29.9525% for classified personnel subject to PERS.

Projected Certificated Personnel Staffing Ratios:

Grade Level	Enrollment	Student/Teacher Ratios
Seventh through Eighth	9,791	31.5:1
Ninth through Twelfth	20,041	32:1
Total	29,832	

Noteworthy Expenditures in General Fund Unrestricted:

- Restricted Routine Maintenance Account (RRMA) contribution is budgeted at $12.8 million.

- Indirect support charges (charges to other programs and funds of the District):

  ✓ Categorical Programs $1 million

  The District's indirect rate for 2019-20 is 4.65%. This rate is applicable for most categorical programs.

- Liability and property damage insurance in the General Fund is budgeted for $3.9 million.

- Utility, postage, and other operating costs are budgeted at $7.7 million. For the budget year, projections incorporated rate changes and demand charges. Telephone, postage, and internet are budgeted at $683,136; natural gas for $320,000; lights and power for $4.8 million; waste disposal for $721,500; and water for $1.2 million.

Contributions from the General Fund:

- Contributions to restricted programs will increase from $58.4 million to $59.2 million, a difference of $0.8 million.

- Contributions for Special Education are budgeted at $46.4 million.

Section IV
Local Control Accountability Plan

Overview:

- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.

- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide increased and improved services to low-income students, English Language learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for the served population above 55%. The Supplemental and Concentration Grants are funded on a three-year rolling average of the number of students who are eligible for Free and Reduced Lunch, identified as Foster Youth, and/or English Language Learners. In 2019-20 AUHSD projects having 73.02% unduplicated students.

- Effective in 2014-15 Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the district's spending plan that complies with the State Priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP will be approved at the June 18th Board Meeting.

- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:

    - ✓ All students will demonstrate college, career, and life readiness and success.

    - ✓ Provide meaningful educational engagement opportunities for all parents and families to advocate for all students.

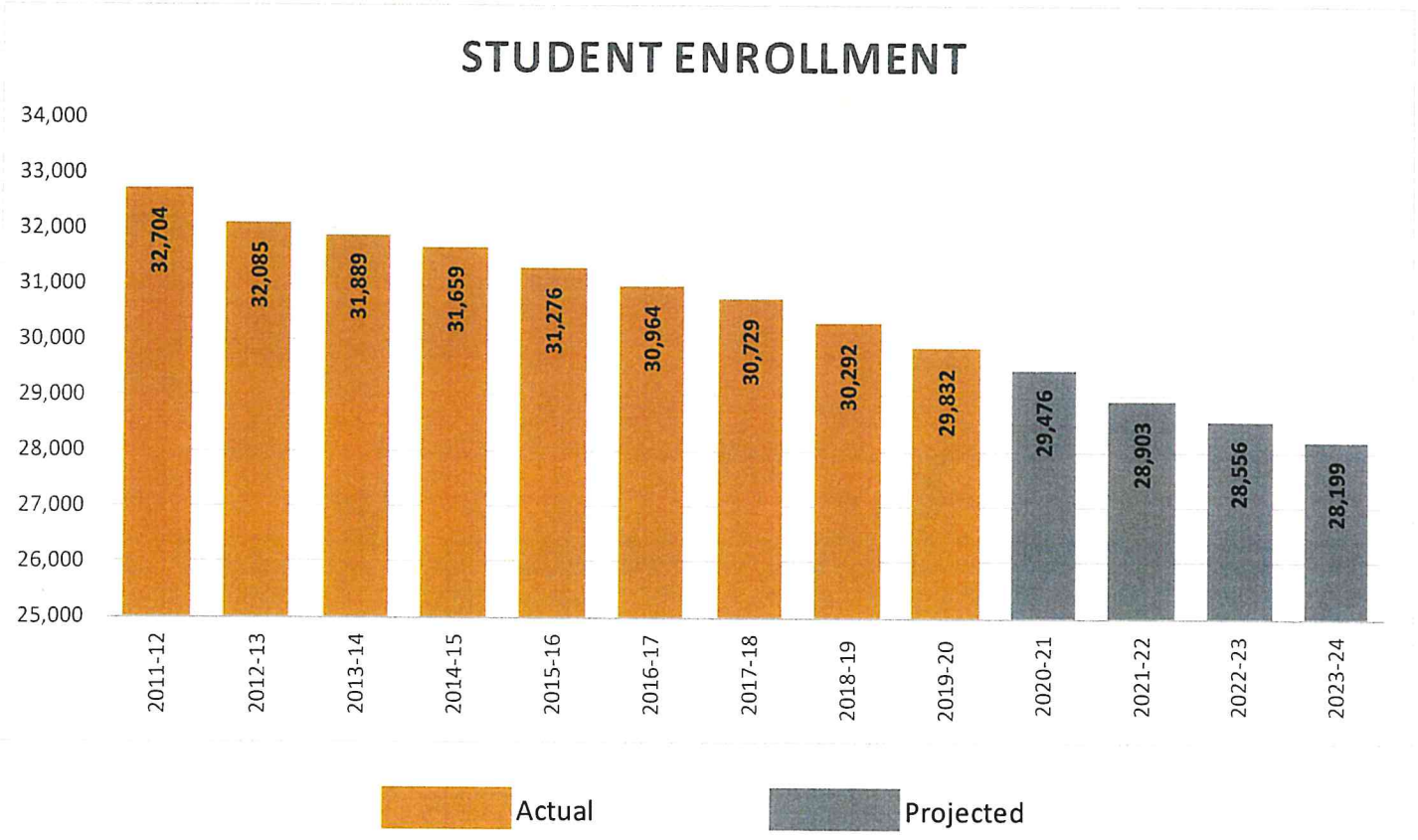
    - ✓ Provide and nurture a safe, reflective, responsive, and positive school culture.

Section V
Financial Analysis

Student Enrollment Trends:

- The Adopted Budget includes projections based on recent trends in enrollment and enrollment information from our feeder districts. Multi-year projections have been updated accordingly.

Enrollment Projections



- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Anaheim Union High School District, enrollment decline did not materialize until the 2009-10 fiscal year. There is a multitude of reasons for the enrollment decline. Primarily, the enrollment decline is due to charter schools, affordable housing, and lower birth rates.

- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is expected to realize declines in student enrollment minimally through 2023-24. If the anticipated projections were to materialize, the cumulative decline in enrollment from 2011-12 to 2023-24 would reach a loss of 4,505 students.

ANAHEIM UNION HIGH SCHOOL DISTRICT
VARIOUS FUNDS
AS OF JANUARY 31, 2020

DEFERRED MAINTENANCE FUND (Fund 14)

Cash Balance	$	4,044,391
Due From General Fund		-
Revenues		32,860
Expenditures		1,859,443
Budgeted Ending Balance		2,421,195

GO BOND 2014 SERIES 2015 (Fund 24)

Cash Balance	34
Revenues	(516)
Expenditures	21,886
Budgeted Ending Balance	882

GO BOND 2014 SERIES 2018 (Fund 26)

Cash Balance	43,207,945
Revenues	245,918
Expenditures	27,332,675
Budgeted Ending Balance	7,703,714

GO BOND 2014 SERIES 2019 (Fund 27)

Cash Balance	102,292,102
Revenues	102,826,049
Expenditures	533,947
Budgeted Ending Balance	103,110,995

CAPITAL FACILITIES FUND (Fund 25)

This fund contains the receipts from developer fees.

Cash Balance	8,135,122
Developer fees	741,368
Expenditures	524,251
Budgeted Ending Balance	4,072,552

CAPITAL FACILITIES AGENCY RDA (Fund 45)

Cash Balance	11,087,341
Due From General Fund	-
Revenues	2,266,183
Expenditures	2,292,077
Budgeted Ending Balance	7,473,597

ANAHEIM UNION HIGH SCHOOL DISTRICT
VARIOUS FUNDS
AS OF JANUARY 31, 2020

COUNTY SCHOOL FACILITIES FUND (Fund 35)

This fund is being used to account for the state funds awarded for construction at school sites.

Cash Balance	884,406
Revenues	2,542,685
Expenditures	2,980,795
Budgeted Ending Balance	854,071

SPECIAL RESERVE FUND (Fund 40)

Cash Balance	24,600
Revenues	(133)
Expenditures	-
Budgeted Ending Balance	24,733

SPECIAL RESERVICE 2017 COP PROJECT (FUND 41)

Cash Balance	18,894,281
Cash with Fiscal Agent	236,135
Revenues	2,164,848
Expenditures	4,364,025
Budgeted Ending Balance	1,676,798

SELF-INSURANCE FUND

WORKER'S COMPENSATION FUND (Fund 68)	
Cash Balance	254,941
Cash with Fiscal Agent	400,000
Revenues	33,004
Expenditures	127,941
Budgeted Ending Balance	113,478
HEALTH AND WELFARE FUND (Fund 69)	
Cash Balance	28,308,958
Due From General Fund	-
Cash with Fiscal Agent	2,800,000
Revenues	34,120,682
Expenditures	32,066,381
Budgeted Ending Balance	22,840,414

CAFETERIA FUND (Fund 13)

(as of December 31, 2019)	
Cash Balance	6,559,783
Revenues	10,765,046
Expenditures	10,950,584
Budgeted Ending Balance	7,366,701

*Negative revenue is due to GASB 31 Unrealized Gain recorded June 30, 2019 reversed in current year.

Section VI
District Reserves

Unrestricted Fund Balance:

- The beginning fund balance for the budget year is $100.4 million.
- The ending fund balance is projected to be $94.8 million, a decrease of $5.6 million.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (non-spendable) for revolving cash account is $155,000 and $500,000 for warehouse inventory.
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at $12.7 million.
  - ✓ The other assigned amount of the District reserves is budgeted at $30.6 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is budgeted at $50.8 million.

Restricted Fund Balance:

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at $11.3 million.
- The Ending Fund Balance is estimated to be $4.7 million.

Restricted for Economic Uncertainties:

- Per Education Code Section 42124(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information:
- Minimum REU level required: $12,726,833
- Amount of assigned ending fund balance: $30,632,460
- Amount of unassigned ending fund balance: $50,781,632

Section VII
Multi-Year Projections
(2020-21, 2021-22, and 2022-23)

Budget Assumptions for 2020-21:

The projections are contingent using baseline data from 2019-20 plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA by 356
- LCFF Gap Funding is budgeted at 100.00%
- Unduplicated pupil percentage 73.01%
- Unduplicated pupil percentage three year rolling average 73.29%
- COLA of 2.29%

Expenditure Revisions

- Reduction of 10 FTE in certificated staffing, enrollment decline.
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity $2.9 million
  - ✓ Increase in STRS & PERS rates, $2.5 million and $2.1 million respectively
  - ✓ Increase in Health and Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $12,887,012
- Amount of assigned ending fund balance: $21,661,239
- Amount of unassigned ending fund balance: $40,174,461

Budget Assumptions for 2021-22:

The projections are contingent using baseline data from 2020-21 plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA by 573
- LCFF Gap Funding is budgeted at 100.00%
- Unduplicated pupil percentage 72.11%
- Unduplicated pupil percentage three year rolling average 72.72%
- COLA of 2.71%

Expenditure Revisions

- Reduction of 18 FTE in certificated staffing, enrollment decline, and 26.2 FTE due to increase in class load per ASTA 2017-18 agreement ending June 2021.
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity $2.9 million
  - ✓ Decrease in STRS rate of $0.6 million and increase in PERS rates of $0.9 million
  - ✓ Increase in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $12,703,491
- Amount of assigned ending fund balance: $16,292,718
- Amount of unassigned ending fund balance: $30,258,719

Budget Assumptions for 2022-23:

The projections are contingent using baseline data from 2021-22 plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA by 347
- LCFF Gap Funding is budgeted at 100.00%
- Unduplicated pupil percentage 72.07%
- Unduplicated pupil percentage three year rolling average 72.41%
- COLA of 2.82%

Expenditure Revisions

- Reduction of 10 FTE in certificated staffing, and enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity $2.9 million
  - ✓ Increase in STRS & PERS rates, $0.3 million and $0.5 million respectively
  - ✓ Increase in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $12,805,108
- Amount of assigned ending fund balance: $16,394,335
- Amount of unassigned ending fund balance: $13,097,203

Projections for the General Fund:

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent three years. These totals incorporate revenues, expenditures, and reserves for the General Fund.

	Second Interim 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Beginning Fund Balance	$ 111,710,897	$ 99,525,732	$ 75,377,712	$ 59,909,928
Audit Adjustment	-	-		-
Fund Balance	$ 111,710,897	$ 99,525,732	$ 75,377,712	$ 59,909,928
Annual Revenues (includes other financial sources)	$ 412,039,282	$ 405,419,046	$ 407,981,932	$ 409,878,640
Annual Expenditures (includes other financing)	$ 424,224,447	$ 429,567,066	$ 423,449,716	$ 426,836,922
Change in Fund Balance	$ (12,185,165)	$ (24,148,020)	$ (15,467,784)	$ (16,958,282)
Projected Ending Fund Balance	$ 99,525,732	$ 75,377,712	$ 59,909,928	$ 42,951,646
I. Unavailable Reserves:				
1) Nonspendable				
a. Revolving Cash	$ 155,000	$ 155,000	$ 155,000	$ 155,000
b. Inventory	$ 500,000	$ 500,000	$ 500,000	$ 500,000
c. Prepaid Expenses	$ -	$ -	$ -	$ -
2) Restricted Balances	$ 4,729,807	$ -	$ -	$ -
3) Assigned	$ 30,632,460	$ 21,661,239	$ 16,292,718	$ 16,394,335
II Total Unrestricted Fund Balance	$ 63,508,465	$ 53,061,473	$ 42,962,210	$ 25,902,311
1) Reserves for Economic Uncertainness (3%)	$ 12,726,833	$ 12,887,012	$ 12,703,491	$ 12,805,108
2) Available Reserves:	$ 50,781,632	$ 40,174,461	$ 30,258,719	$ 13,097,203
III. Available Reserves (Unrestricted Funds)	14.97%	12.35%	10.15%	6.07%

Section VIII
Budget Stabilization Plan

Overview:

The 2016-17 Adopted Budget for Anaheim Union High School District (AUHSD) indicated that the District was engaged in a pattern of deficit spending that would result in a shortfall of $8.6m at the end of the 2019-20 fiscal year. Based on this projection the Orange County Department of Education required that the District create a Budget Stabilization Plan as a part of its Second Interim Report in March 2017.

In the Fall of 2016, Cabinet engaged in a process to ascertain where reductions could be made. At a Principal's Meeting, an interactive process was done where principals and directors identified areas for preservation and areas for potential reduction. Each participant was then asked to designate which areas identified for reduction were most important to meet the goals for AUHSD. Cabinet then invited leadership from each of our associations to participate in this process.

Based upon the feedback from each of the stakeholder groups, the Budget Stabilization Plan was created indicating potential reductions in 2016-17 through 2022-23. This plan was presented to the Board of Trustees at a Board Study Session in February 2017, and adopted as a part of the Second Interim Report in March 2017.

The Budget Stabilization Plan should be viewed as a fluid document that provides a roadmap of needed reductions to allow AUHSD to move towards the implementation of a balanced budget. Based upon the budget assumptions for the upcoming years, AUHSD will need to begin the process of identifying future reductions to eliminate the projected structural deficit. At each budget update, (Adopted Budget, First Interim Report, and Second Interim Report) the Budget Stabilization Plan will continue to be updated to indicate changes and progress towards reductions and presented to the Board of Trustees for review.

ANAHEIM UNION HIGH SCHOOL DISTRICT
SECOND INTERIM
2016-22 BUDGET STABILIZATION PLAN
March 5, 2020

Item	Progress	Year of Implementation	2016-17 Savings	2017-18 Savings	2018-19 Savings	2019-20 Savings	2020-21 Savings	2021-22 Savings	Comments
Assistant Director of Maintenance and Operations		2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	
District Office Parking Lot Attendant		2016-17	$ -	$ 16,083	$ -	$ -	$ -	$ -	Reduction postponed from 2016-17 to 2017-18. Partial reduction in 2017-18, restored position in 2018-19
Graphic Arts Technician		2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	Restored position in 2018
Human Resources (Classified) Technician		2016-17	$ 37,869	$ 92,076	$ 93,833	$ 95,590	$ 98,373	$ 98,854	
Network Manager Position		2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	Added position in 2017-18
1/6 Teaching Assignments		2016-17	$ 160,675	$ -	$ -	$ -	$ -	$ -	
Teacher Overage (2) - Reduction at semester		2016-17	$ 94,683	$ -	$ -	$ -	$ -	$ -	
Illuminate Software- EL only		2016-17	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	Made partial reduction
Technology Services Technician		2016-17	$ 73,260	$ 73,260	$ 73,260	$ 73,260	$ 73,260	$ 73,260	
Turnitin Software - Junior High School only		2016-17	$ 56,230	$ 56,230	$ 56,230	$ 56,230	$ 56,230	$ 56,230	Made partial reduction
Routine Restricted Maintenance funding		2016-17	$ 1,900,000	$ -	$ -	$ -	$ -	$ -	
Senior Administrative Assistant (Facilities)		2016-17	$ 77,229	$ 84,368	$ 91,199	$ 95,739	$ 100,717	$ 102,859	
Senior Administrative Assistant (Superintendent's)		2016-17	$ 26,770	$ 92,041	$ 93,765	$ 95,489	$ 96,939	$ 97,998	
Aeries Analytics		2017-18	$ -	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	
Performing Arts Supervisor		2017-18	$ -	$ 127,670	$ 130,215	$ 132,760	$ 135,405	$ 136,107	
Counselors (1)		2017-18	$ -	$ 113,645	$ 119,130	$ 124,734	$ 129,676	$ 129,676	Reduction of 2 counselors postponed from 2017-18 to 2018-19
Custodial Positions (2)		2017-18	$ -	$ 172,075	$ 175,289	$ 178,646	$ 181,970	$ 183,990	Reduction from 3 custodial reductions to 2 custodians
District Athletic Director		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	Restored position to 100%
EL Literacy Coach		2017-18	$ -	$ 122,550	$ 124,220	$ 125,891	$ 126,762	$ 126,762	
District Bilingual Instructional Aide - Korean		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	Added Vietnamese Instructional Aide
Fitnessgram		2017-18	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
OC Human Relations Contract		2017-18	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	Charged $50,000 to One-Time Funding for 2017-18
Printer Fleet (20%)		2017-18	$ -	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	
Program Support Secretary (Special Programs)		2017-18	$ -	$ 85,138	$ 86,703	$ 88,267	$ 90,249	$ 92,797	
Professional Development Allowances (SYS)		2017-18	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	
Credential Technician (Certificated)		2017-18	$ -	$ 66,286	$ 67,430	$ 68,569	$ 69,511	$ 69,819	Eliminated 12 mos position and increased from 9 mos to 11 mos.
ILC Working Conference Periods		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	Eliminated from Budget Stabilization Plan
Classified Substitutes		2017-18	$ -	$ -	$ 55,000	$ 55,000	$ 55,000	$ 55,000	Savings not realized in 2017-18
Secretary (Ed Division)		2017-18	$ -	$ 91,322	$ 93,029	$ 94,736	$ 96,270	$ 96,738	
Induction Program (Teacher and ACSA Coaching)		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	Continued through Educators Effectiveness, One-Time and or General Fund
Innovation Grants		2017-18	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	
Licensed Vocational Nurse		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	Added two LVNs 6 hours/9 months positions
MTSS- Teachers (19)		2017-18	$ -	$ 2,683,593	$ 3,007,695	$ 3,052,334	$ 3,073,956	$ 3,073,956	
Campus Aide (Hope)		2017-18	$ -	$ 49,125	$ 49,784	$ 50,462	$ 51,208	$ 51,406	
Production Copier Contract		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	Savings not realized
EL Program Administrator		2017-18	$ -	$ 99,075	$ 58,288	$ 59,307	$ 60,796	$ 62,101	Replaced with EL Classified Support
Translation/Interpretation Overtime		2017-18	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
Language Network Services		2017-18	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
Site and District Budget		2017-18	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	
Operations Budget		2017-18	$ -	$ 150,000	$ 150,000	$ 100,000	$ 100,000	$ 100,000	

Item	Progress	Year of Implementation	2016-17 Savings	2017-18 Savings	2018-19 Savings	2019-20 Savings	2020-21 Savings	2021-22 Savings	Comments
Classified Site Support Staff (6)		2017-18	$ -	$ 409,212	$ 207,712	$ -	$ -	$ -	Reduced number of positions from 10 to 6
Site Beautification		2017-18	$ -	$ 50,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	Increased $50,000 in 2017-18
Secretary (Special Education)		2017-18	$ -	$ 87,953	$ 89,315	$ 90,977	$ 92,357	$ 94,235	
Site Technician		2017-18	$ -	$ 100,516	$ 102,419	$ 104,409	$ 106,305	$ 106,833	
Teacher Overstaffing (12)		2017-18	$ -	$ 1,670,351	$ 1,695,640	$ 1,720,929	$ 1,732,524	$ 1,732,524	
Transfer of Salaries to Measure H - shift		2017-18	$ -	$ 277,780	$ 288,961	$ 297,901	$ 303,590	$ 305,190	
Transportation Overtime		2017-18	$ -	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	
Ed Division Director		Oct. 2018-19	$ -	$ -	$ 145,183	$ 220,853	$ 222,467	$ 222,467	
Senior Administrative Assistant (Ed Division)		Oct. 2018-19	$ -	$ -	$ -	$ -	$ -	$ -	Expense shifted to Supplemental/Concentration grant funding
Custodian (5)		2019-20	$ -	$ -	$ -	$ -	$ -	$ -	Eliminated positions from reductions
Lesson Design Coach (19) (8 FTE's)		2019-20	$ -	$ -	$ -	$ -	$ -	$ -	Eliminated positions from reductions
Tech Coaches (1 period per site)		2019-20	$ -	$ -	$ -	$ 190,433	$ 191,962	$ 191,962	Reduction postponed from 2018-19 to 2019-20
Athletic Field Worker (2)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 191,188	Reduction postponed from 2017-18 to 2021-22
Athletic Field Worker (2)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 191,188	Reduction postponed from 2019-20 to 2021-22
Counselor (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 129,676	Reduction postponed from 2018-19 to 2021-22
Counselor (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 129,676	Reduction postponed from 2019-20 to 2021-22
Counselor (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 129,676	Reduction postponed from 2020-21 to 2021-22
Assistant Principal Senior High School (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 174,674	Reduction postponed from 2020-21 to 2021-22
Assistant Principal Junior High School (3)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 487,061	Reduction postponed from 2020-21 to 2021-22
Attendance Secretaries (2)		2021-22	$ -	$ 123,903	$ 63,014	$ -	$ -	$ 72,858	Additional 2 positions are included with "Other Classified Support Staff", reduction reinstated from January 1, 2019 - December 31, 2021.
Attendance Secretary Bilingual (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 40,206	Additional 1 positions are included with "Other Classified Support Staff", reduction reinstated from January 1, 2019 - December 31, 2021.
Office Assistant (11)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 321,607	Additional 11 positions are included with "Other Classified Support Staff", reduction reinstated from January 1, 2019 - December 31, 2021.
Campus Aides (2) (one position to end 12/31/21)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 24,439	Additional 2 position are included with "Other Classified Support Staff", reduction reinstated from January 1, 2019 - December 31, 2021.
			$ 2,453,716	**$ 7,447,252**	**$ 7,770,313**	**$ 7,825,516**	**$ 7,898,527**	**$ 9,806,012**	
							Total	**$ 43,201,337**	

Section IX
State Forms

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: March 05, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Jennifer Root, Ed.D. Telephone: (714) 999-3555

Title: Assistant Superintendent, Business E-mail: root_j@auhsd.us

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?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	331,039,095.00	331,114,601.00	174,215,277.91	331,522,930.00	408,329.00	0.1%
2) Federal Revenue		8100-8299	21,911,580.00	21,494,867.00	8,829,823.15	21,566,901.00	72,034.00	0.3%
3) Other State Revenue		8300-8599	43,934,289.00	44,956,930.00	17,007,732.74	45,437,953.00	481,023.00	1.1%
4) Other Local Revenue		8600-8799	11,088,384.00	11,627,873.00	4,387,265.65	13,511,498.00	1,883,625.00	16.2%
5) TOTAL, REVENUES			407,973,348.00	409,194,271.00	204,440,099.45	412,039,282.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	158,695,986.00	158,866,095.00	92,642,871.44	158,560,097.00	305,998.00	0.2%
2) Classified Salaries		2000-2999	59,930,140.00	62,015,276.00	30,504,618.93	62,239,183.00	(223,907.00)	-0.4%
3) Employee Benefits		3000-3999	124,551,774.00	122,996,620.00	59,387,079.48	123,027,856.00	(31,236.00)	0.0%
4) Books and Supplies		4000-4999	24,644,285.00	26,069,172.00	8,212,157.44	22,494,925.00	3,574,247.00	13.7%
5) Services and Other Operating Expenditures		5000-5999	34,277,533.00	35,561,006.00	15,293,904.76	33,622,220.00	1,938,786.00	5.5%
6) Capital Outlay		6000-6999	10,344,721.00	10,591,703.00	1,073,987.02	10,557,836.00	33,867.00	0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,749,893.00	12,417,231.00	6,119,380.32	12,222,330.00	194,901.00	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			424,194,332.00	428,517,103.00	213,233,999.39	422,724,447.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,220,984.00)	(19,322,832.00)	(8,793,899.94)	(10,685,165.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,500,000.00)	(1,500,000.00)	0.00	(1,500,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,720,984.00)	(20,822,832.00)	(8,793,899.94)	(12,185,165.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,986,761.00	111,710,897.00		111,710,897.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,986,761.00	111,710,897.00		111,710,897.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,986,761.00	111,710,897.00		111,710,897.00		
2) Ending Balance, June 30 (E + F1e)			85,265,777.00	90,888,065.00		99,525,732.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	500,000.00	500,000.00		500,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,687,657.00	4,729,807.00		4,729,807.00		
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	34,579,867.00	26,664,840.00		30,632,460.00		
Classified Summer Assistance Benefits	0000	9780				*175,000.00*		
Legal Settlement	0000	9780				*1,000,000.00*		
Additional 3% Reserve	0000	9780				*12,726,833.00*		
Textbook Reserve	0000	9780				*16,730,627.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,770,930.00	12,900,613.00		12,726,833.00		
Unassigned/Unappropriated Amount		9790	32,572,323.00	45,937,805.00		50,781,632.00		

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	191,517,907.00	190,224,627.00	98,048,863.00	183,987,456.00	(6,237,171.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	40,149,811.00	40,266,261.00	28,472,882.00	40,266,261.00	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	351,632.00	351,632.00	175,718.29	351,341.00	(291.00)	-0.1%
Timber Yield Tax		8022	8.00	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	63,504,452.00	62,964,465.00	37,721,615.64	67,844,768.00	4,880,303.00	7.8%
Unsecured Roll Taxes		8042	1,874,455.00	1,920,990.00	1,716,679.50	1,925,090.00	4,100.00	0.2%
Prior Years' Taxes		8043	706,160.00	699,387.00	810,563.38	831,231.00	131,844.00	18.9%
Supplemental Taxes		8044	3,985,676.00	4,150,333.00	1,964,813.33	4,189,386.00	39,053.00	0.9%
Education Revenue Augmentation Fund (ERAF)		8045	22,934,710.00	23,693,186.00	1,006,788.00	24,864,825.00	1,171,639.00	4.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,014,284.00	6,843,653.00	4,297,354.77	7,262,572.00	418,919.00	6.1%
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	67.00	0.00	0.00	(67.00)	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			331,039,095.00	331,114,601.00	174,215,277.91	331,522,930.00	408,329.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			331,039,095.00	331,114,601.00	174,215,277.91	331,522,930.00	408,329.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,415,720.00	5,415,720.00	0.00	5,415,720.00	0.00	0.0%
Special Education Discretionary Grants		8182	337,750.00	335,381.00	0.00	335,381.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	18,744.00	56,246.00	26,245.66	56,246.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	9,400,000.00	8,750,198.00	5,065,355.78	8,750,198.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,437,588.00	1,708,322.00	1,038,193.55	1,708,322.00	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	68,383.00	68,383.00	42,528.03	68,383.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	650,000.00	650,000.00	335,459.00	650,000.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	1,939,768.00	1,893,100.00	766,471.60	1,893,100.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	625,578.00	625,578.00	520.93	625,578.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,018,049.00	1,991,939.00	1,555,048.60	2,063,973.00	72,034.00	3.6%
TOTAL, FEDERAL REVENUE			21,911,580.00	21,494,867.00	8,829,823.15	21,566,901.00	72,034.00	0.3%
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	14,830,000.00	14,830,000.00	7,960,165.52	14,830,000.00	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	1,200,000.00	1,200,000.00	970,136.00	1,200,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,499,962.00	1,482,471.00	1,500,082.00	1,500,082.00	17,611.00	1.2%
Lottery - Unrestricted and Instructional Materi		8560	6,104,108.00	6,207,593.00	1,768,824.76	6,207,593.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	731,997.00	793,484.00	588,964.49	793,484.00	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	2,033,206.00	1,619,682.00	1,603,484.89	1,619,682.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	589,080.00	589,080.00	0.00	589,080.00	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	16,945,936.00	18,234,620.00	2,616,075.08	18,698,032.00	463,412.00	2.5%
TOTAL, OTHER STATE REVENUE			43,934,289.00	44,956,930.00	17,007,732.74	45,437,953.00	481,023.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	56,640.00	55,216.00	32,826.91	55,216.00	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	20,000.00	20,000.00	15,625.99	20,000.00	0.00	0.0%
Sale of Publications		8632	15,000.00	15,000.00	5,494.50	15,000.00	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	256,768.00	306,768.00	167,897.19	306,768.00	0.00	0.0%
Interest		8660	1,300,000.00	1,300,000.00	1,126,406.96	2,000,000.00	700,000.00	53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(623,942.33)	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	100,000.00	120,000.00	120,225.00	120,225.00	225.00	0.2%
Transportation Fees From Individuals		8675	800,000.00	800,000.00	277,036.79	800,000.00	0.00	0.0%
Interagency Services		8677	1,956,506.00	1,956,506.00	628,618.16	1,956,506.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,876,354.00	5,335,423.00	2,210,833.18	6,518,823.00	1,183,400.00	22.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,707,116.00	1,718,960.00	426,243.30	1,718,960.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,088,384.00	11,627,873.00	4,387,265.65	13,511,498.00	1,883,625.00	16.2%
TOTAL, REVENUES			407,973,348.00	409,194,271.00	204,440,099.45	412,039,282.00	2,845,011.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	133,719,323.00	133,649,866.00	77,970,640.09	133,317,896.00	331,970.00	0.2%
Certificated Pupil Support Salaries		1200	10,717,497.00	10,895,244.00	6,705,823.77	10,919,822.00	(24,578.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	12,780,717.00	12,842,536.00	7,085,762.34	12,843,930.00	(1,394.00)	0.0%
Other Certificated Salaries		1900	1,478,449.00	1,478,449.00	880,645.24	1,478,449.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			158,695,986.00	158,866,095.00	92,642,871.44	158,560,097.00	305,998.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,534,462.00	18,687,297.00	9,164,971.00	18,936,305.00	(249,008.00)	-1.3%
Classified Support Salaries		2200	20,181,810.00	21,071,646.00	10,704,446.92	20,964,896.00	106,750.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	3,260,653.00	3,277,182.00	1,682,846.37	3,316,757.00	(39,575.00)	-1.2%
Clerical, Technical and Office Salaries		2400	17,953,215.00	18,979,151.00	8,952,354.64	19,021,225.00	(42,074.00)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,930,140.00	62,015,276.00	30,504,618.93	62,239,183.00	(223,907.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,366,989.00	39,937,264.00	12,940,336.62	39,915,002.00	22,262.00	0.1%
PERS		3201-3202	12,212,268.00	11,706,299.00	5,818,455.40	11,734,558.00	(28,259.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	7,103,202.00	7,118,991.00	3,755,044.48	7,141,071.00	(22,080.00)	-0.3%
Health and Welfare Benefits		3401-3402	54,672,587.00	52,854,023.00	28,748,401.65	52,854,023.00	0.00	0.0%
Unemployment Insurance		3501-3502	109,308.00	109,949.00	43,032.80	110,110.00	(161.00)	-0.1%
Workers' Compensation		3601-3602	5,342,986.00	5,525,660.00	3,593,387.92	5,528,658.00	(2,998.00)	-0.1%
OPEB, Allocated		3701-3702	2,481,072.00	2,481,072.00	1,225,058.61	2,481,072.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,263,362.00	3,263,362.00	3,263,362.00	3,263,362.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			124,551,774.00	122,996,620.00	59,387,079.48	123,027,856.00	(31,236.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,321,371.00	9,562,630.00	4,183,160.88	6,464,618.00	3,098,012.00	32.4%
Books and Other Reference Materials		4200	149,380.00	321,759.00	244,261.99	341,243.00	(19,484.00)	-6.1%
Materials and Supplies		4300	15,455,970.00	14,612,331.00	2,920,518.62	14,026,737.00	585,594.00	4.0%
Noncapitalized Equipment		4400	1,717,564.00	1,572,452.00	864,215.95	1,662,327.00	(89,875.00)	-5.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,644,285.00	26,069,172.00	8,212,157.44	22,494,925.00	3,574,247.00	13.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,512,181.00	2,710,448.00	98,728.87	3,004,748.00	(294,300.00)	-10.9%
Travel and Conferences		5200	825,463.00	893,762.00	500,159.97	998,191.00	(104,429.00)	-11.7%
Dues and Memberships		5300	110,332.00	129,745.00	135,137.66	131,325.00	(1,580.00)	-1.2%
Insurance		5400-5450	2,863,609.00	3,863,609.00	3,647,645.53	3,863,609.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,116,200.00	7,026,200.00	3,890,096.18	7,042,200.00	(16,000.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,796,146.00	7,299,807.00	2,001,054.42	7,209,785.00	90,022.00	1.2%
Transfers of Direct Costs		5710	0.00	0.00	1,909.40	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,878,818.00	12,450,443.00	4,793,540.13	10,660,751.00	1,789,692.00	14.4%
Communications		5900	1,174,784.00	1,186,992.00	225,632.60	711,611.00	475,381.00	40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,277,533.00	35,561,006.00	15,293,904.76	33,622,220.00	1,938,786.00	5.5%

Description	Resource Codes	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	5,500,000.00	5,420,206.00	326,178.65	5,420,206.00	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	4,844,721.00	5,171,497.00	747,808.37	5,137,630.00	33,867.00	0.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,344,721.00	10,591,703.00	1,073,987.02	10,557,836.00	33,867.00	0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(305.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,225,000.00	1,400,000.00	429,611.90	1,200,000.00	200,000.00	14.3%
Payments to County Offices		7142	3,750,713.00	4,253,530.00	2,533,368.33	4,258,629.00	(5,099.00)	-0.1%
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	1,221,435.00	1,222,432.00	3,168.36	1,222,432.00	0.00	0.0%
All Other Transfers		7281-7283	4,991,944.00	4,980,468.00	2,628,056.16	4,980,468.00	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	73,772.00	73,772.00	73,771.70	73,772.00	0.00	0.0%
Other Debt Service - Principal		7439	487,029.00	487,029.00	451,708.87	487,029.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,749,893.00	12,417,231.00	6,119,380.32	12,222,330.00	194,901.00	1.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			424,194,332.00	428,517,103.00	213,233,999.39	422,724,447.00	5,792,656.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,500,000.00)	(1,500,000.00)	0.00	(1,500,000.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	331,039,095.00	331,114,601.00	174,215,277.91	331,522,930.00	408,329.00	0.1%
2) Federal Revenue		8100-8299	1,430,000.00	1,430,000.00	1,217,164.39	1,490,550.00	60,550.00	4.2%
3) Other State Revenue		8300-8599	7,330,199.00	7,382,692.00	4,080,699.06	7,370,303.00	(12,389.00)	-0.2%
4) Other Local Revenue		8600-8799	7,220,215.00	7,788,269.00	3,481,108.37	8,848,903.00	1,060,634.00	13.6%
5) TOTAL, REVENUES			347,019,509.00	347,715,562.00	182,994,249.73	349,232,686.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	126,249,495.00	126,123,317.00	73,501,553.92	126,012,938.00	110,379.00	0.1%
2) Classified Salaries		2000-2999	38,680,883.00	39,506,947.00	19,518,314.13	39,300,317.00	206,630.00	0.5%
3) Employee Benefits		3000-3999	82,659,258.00	81,159,649.00	43,784,614.27	81,261,269.00	(101,620.00)	-0.1%
4) Books and Supplies		4000-4999	15,148,635.00	17,321,544.00	6,291,501.27	13,239,877.00	4,081,667.00	23.6%
5) Services and Other Operating Expenditures		5000-5999	23,338,223.00	23,878,324.00	12,028,601.55	21,079,884.00	2,798,440.00	11.7%
6) Capital Outlay		6000-6999	4,388,200.00	4,696,735.00	511,170.93	4,670,036.00	26,699.00	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,503,458.00	10,994,799.00	5,686,600.06	10,999,898.00	(5,099.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(825,733.00)	(964,870.00)	(427,040.82)	(968,317.00)	3,447.00	-0.4%
9) TOTAL, EXPENDITURES			300,142,419.00	302,716,445.00	160,895,315.31	295,595,902.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,877,090.00	44,999,117.00	22,098,934.42	53,636,784.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,357,125.00)	(59,250,470.00)	0.00	(59,250,470.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,357,125.00)	(59,250,470.00)	0.00	(59,250,470.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,480,035.00)	(14,251,353.00)	22,098,934.42	(5,613,686.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	92,058,155.00	100,409,611.00		100,409,611.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,058,155.00	100,409,611.00		100,409,611.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,058,155.00	100,409,611.00		100,409,611.00		
2) Ending Balance, June 30 (E + F1e)			80,578,120.00	86,158,258.00		94,795,925.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	500,000.00	500,000.00		500,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	34,579,867.00	26,664,840.00		30,632,460.00		
Classified Summer Assistance Benefits	0000	9780				*175,000.00*		
Legal Settlement	0000	9780				*1,000,000.00*		
Additional 3% Reserve	0000	9780				*12,726,833.00*		
Textbook Reserve	0000	9780				*16,730,627.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,770,930.00	12,900,613.00		12,726,833.00		
Unassigned/Unappropriated Amount		9790	32,572,323.00	45,937,805.00		50,781,632.00		

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	191,517,907.00	190,224,627.00	98,048,863.00	183,987,456.00	(6,237,171.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	40,149,811.00	40,266,261.00	28,472,882.00	40,266,261.00	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	351,632.00	351,632.00	175,718.29	351,341.00	(291.00)	-0.1%
Timber Yield Tax		8022	8.00	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	63,504,452.00	62,964,465.00	37,721,615.64	67,844,768.00	4,880,303.00	7.8%
Unsecured Roll Taxes		8042	1,874,455.00	1,920,990.00	1,716,679.50	1,925,090.00	4,100.00	0.2%
Prior Years' Taxes		8043	706,160.00	699,387.00	810,563.38	831,231.00	131,844.00	18.9%
Supplemental Taxes		8044	3,985,676.00	4,150,333.00	1,964,813.33	4,189,386.00	39,053.00	0.9%
Education Revenue Augmentation Fund (ERAF)		8045	22,934,710.00	23,693,186.00	1,006,788.00	24,864,825.00	1,171,639.00	4.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,014,284.00	6,843,653.00	4,297,354.77	7,262,572.00	418,919.00	6.1%
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	67.00	0.00	0.00	(67.00)	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			331,039,095.00	331,114,601.00	174,215,277.91	331,522,930.00	408,329.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			331,039,095.00	331,114,601.00	174,215,277.91	331,522,930.00	408,329.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	1,430,000.00	1,430,000.00	1,217,164.39	1,490,550.00	60,550.00	4.2%
TOTAL, FEDERAL REVENUE			1,430,000.00	1,430,000.00	1,217,164.39	1,490,550.00	60,550.00	4.2%
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	1,200,000.00	1,200,000.00	970,136.00	1,200,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,499,962.00	1,482,471.00	1,500,082.00	1,500,082.00	17,611.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	4,518,237.00	4,588,221.00	1,608,841.06	4,588,221.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	112,000.00	112,000.00	1,640.00	82,000.00	(30,000.00)	-26.8%
TOTAL, OTHER STATE REVENUE			7,330,199.00	7,382,692.00	4,080,699.06	7,370,303.00	(12,389.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	20,000.00	20,000.00	15,625.99	20,000.00	0.00	0.0%
Sale of Publications		8632	15,000.00	15,000.00	5,494.50	15,000.00	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	256,768.00	306,768.00	167,897.19	306,768.00	0.00	0.0%
Interest		8660	1,300,000.00	1,300,000.00	1,126,406.96	2,000,000.00	700,000.00	53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(623,942.33)	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	100,000.00	120,000.00	120,225.00	120,225.00	225.00	0.2%
Transportation Fees From Individuals		8675	800,000.00	800,000.00	277,036.79	800,000.00	0.00	0.0%
Interagency Services		8677	756,506.00	756,506.00	628,618.16	756,506.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,971,941.00	4,469,995.00	1,763,746.11	4,830,404.00	360,409.00	8.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,220,215.00	7,788,269.00	3,481,108.37	8,848,903.00	1,060,634.00	13.6%
TOTAL, REVENUES			347,019,509.00	347,715,562.00	182,994,249.73	349,232,686.00	1,517,124.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	104,613,818.00	104,158,181.00	60,971,707.69	103,982,742.00	175,439.00	0.2%
Certificated Pupil Support Salaries		1200	9,561,429.00	9,802,782.00	5,883,296.81	9,843,261.00	(40,479.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	11,517,631.00	11,605,737.00	6,322,330.56	11,630,318.00	(24,581.00)	-0.2%
Other Certificated Salaries		1900	556,617.00	556,617.00	324,218.86	556,617.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			126,249,495.00	126,123,317.00	73,501,553.92	126,012,938.00	110,379.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,152,322.00	3,209,230.00	1,365,735.22	3,215,820.00	(6,590.00)	-0.2%
Classified Support Salaries		2200	16,395,436.00	17,088,516.00	8,555,402.49	16,911,146.00	177,370.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,835,961.00	2,849,274.00	1,467,910.05	2,833,625.00	15,649.00	0.5%
Clerical, Technical and Office Salaries		2400	16,297,164.00	16,359,927.00	8,129,266.37	16,339,726.00	20,201.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,680,883.00	39,506,947.00	19,518,314.13	39,300,317.00	206,630.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,709,286.00	21,124,518.00	9,847,757.84	21,106,092.00	18,426.00	0.1%
PERS		3201-3202	7,719,927.00	7,435,034.00	3,684,164.44	7,397,688.00	37,346.00	0.5%
OASDI/Medicare/Alternative		3301-3302	4,916,468.00	4,904,686.00	2,594,544.00	4,887,432.00	17,254.00	0.4%
Health and Welfare Benefits		3401-3402	39,485,797.00	37,675,232.00	20,312,060.44	37,858,062.00	(182,830.00)	-0.5%
Unemployment Insurance		3501-3502	82,465.00	82,815.00	28,060.61	82,656.00	159.00	0.2%
Workers' Compensation		3601-3602	4,000,881.00	4,192,930.00	2,829,606.33	4,184,905.00	8,025.00	0.2%
OPEB, Allocated		3701-3702	2,481,072.00	2,481,072.00	1,225,058.61	2,481,072.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,263,362.00	3,263,362.00	3,263,362.00	3,263,362.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,659,258.00	81,159,649.00	43,784,614.27	81,261,269.00	(101,620.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,735,500.00	7,407,398.00	3,961,822.93	4,304,861.00	3,102,537.00	41.9%
Books and Other Reference Materials		4200	107,280.00	248,797.00	194,503.02	262,401.00	(13,604.00)	-5.5%
Materials and Supplies		4300	8,595,629.00	8,847,882.00	1,771,026.69	7,762,333.00	1,085,549.00	12.3%
Noncapitalized Equipment		4400	710,226.00	817,467.00	364,148.63	910,282.00	(92,815.00)	-11.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,148,635.00	17,321,544.00	6,291,501.27	13,239,877.00	4,081,667.00	23.6%
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	473,260.00	536,655.00	346,721.14	628,278.00	(91,623.00)	-17.1%
Dues and Memberships		5300	60,624.00	78,662.00	84,329.66	80,032.00	(1,370.00)	-1.7%
Insurance		5400-5450	2,863,609.00	3,863,609.00	3,647,645.53	3,863,609.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,116,200.00	7,026,200.00	3,890,096.18	7,042,200.00	(16,000.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,305,140.00	3,801,729.00	1,319,221.22	3,705,953.00	95,776.00	2.5%
Transfers of Direct Costs		5710	(192,061.00)	(200,227.00)	(135,738.85)	(225,442.00)	25,215.00	-12.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,562,701.00	7,614,724.00	2,658,698.25	5,302,118.00	2,312,606.00	30.4%
Communications		5900	1,148,750.00	1,156,972.00	217,628.42	683,136.00	473,836.00	41.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,338,223.00	23,878,324.00	12,028,601.55	21,079,884.00	2,798,440.00	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	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	4,388,200.00	4,696,735.00	511,170.93	4,670,036.00	26,699.00	0.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,388,200.00	4,696,735.00	511,170.93	4,670,036.00	26,699.00	0.6%
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	(305.00)	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	3,750,713.00	4,253,530.00	2,533,368.33	4,258,629.00	(5,099.00)	-0.1%
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	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
All Other Transfers		7281-7283	4,991,944.00	4,980,468.00	2,628,056.16	4,980,468.00	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	73,772.00	73,772.00	73,771.70	73,772.00	0.00	0.0%
Other Debt Service - Principal		7439	487,029.00	487,029.00	451,708.87	487,029.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,503,458.00	10,994,799.00	5,686,600.06	10,999,898.00	(5,099.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(825,733.00)	(964,870.00)	(427,040.82)	(968,317.00)	3,447.00	-0.4%
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			(825,733.00)	(964,870.00)	(427,040.82)	(968,317.00)	3,447.00	-0.4%
TOTAL, EXPENDITURES			300,142,419.00	302,716,445.00	160,895,315.31	295,595,902.00	7,120,543.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(58,357,125.00)	(59,250,470.00)	0.00	(59,250,470.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,357,125.00)	(59,250,470.00)	0.00	(59,250,470.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,357,125.00)	(59,250,470.00)	0.00	(59,250,470.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,481,580.00	20,064,867.00	7,612,658.76	20,076,351.00	11,484.00	0.1%
3) Other State Revenue		8300-8599	36,604,090.00	37,574,238.00	12,927,033.68	38,067,650.00	493,412.00	1.3%
4) Other Local Revenue		8600-8799	3,868,169.00	3,839,604.00	906,157.28	4,662,595.00	822,991.00	21.4%
5) TOTAL, REVENUES			60,953,839.00	61,478,709.00	21,445,849.72	62,806,596.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,446,491.00	32,742,778.00	19,141,317.52	32,547,159.00	195,619.00	0.6%
2) Classified Salaries		2000-2999	21,249,257.00	22,508,329.00	10,986,304.80	22,938,866.00	(430,537.00)	-1.9%
3) Employee Benefits		3000-3999	41,892,516.00	41,836,971.00	15,602,465.21	41,766,587.00	70,384.00	0.2%
4) Books and Supplies		4000-4999	9,495,650.00	8,747,628.00	1,920,656.17	9,255,048.00	(507,420.00)	-5.8%
5) Services and Other Operating Expenditures		5000-5999	10,939,310.00	11,682,682.00	3,265,303.21	12,542,336.00	(859,654.00)	-7.4%
6) Capital Outlay		6000-6999	5,956,521.00	5,894,968.00	562,816.09	5,887,800.00	7,168.00	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,246,435.00	1,422,432.00	432,780.26	1,222,432.00	200,000.00	14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	825,733.00	964,870.00	427,040.82	968,317.00	(3,447.00)	-0.4%
9) TOTAL, EXPENDITURES			124,051,913.00	125,800,658.00	52,338,684.08	127,128,545.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,098,074.00)	(64,321,949.00)	(30,892,834.36)	(64,321,949.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	58,357,125.00	59,250,470.00	0.00	59,250,470.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			56,857,125.00	57,750,470.00	0.00	57,750,470.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,240,949.00)	(6,571,479.00)	(30,892,834.36)	(6,571,479.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,928,606.00	11,301,286.00		11,301,286.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,928,606.00	11,301,286.00		11,301,286.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,928,606.00	11,301,286.00		11,301,286.00		
2) Ending Balance, June 30 (E + F1e)			4,687,657.00	4,729,807.00		4,729,807.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,687,657.00	4,729,807.00		4,729,807.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,415,720.00	5,415,720.00	0.00	5,415,720.00	0.00	0.0%
Special Education Discretionary Grants		8182	337,750.00	335,381.00	0.00	335,381.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	18,744.00	56,246.00	26,245.66	56,246.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	9,400,000.00	8,750,198.00	5,065,355.78	8,750,198.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,437,588.00	1,708,322.00	1,038,193.55	1,708,322.00	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	68,383.00	68,383.00	42,528.03	68,383.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	650,000.00	650,000.00	335,459.00	650,000.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	1,939,768.00	1,893,100.00	766,471.60	1,893,100.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	625,578.00	625,578.00	520.93	625,578.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	588,049.00	561,939.00	337,884.21	573,423.00	11,484.00	2.0%
TOTAL, FEDERAL REVENUE			20,481,580.00	20,064,867.00	7,612,658.76	20,076,351.00	11,484.00	0.1%
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	14,830,000.00	14,830,000.00	7,960,165.52	14,830,000.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	1,585,871.00	1,619,372.00	159,983.70	1,619,372.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	731,997.00	793,484.00	588,964.49	793,484.00	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	2,033,206.00	1,619,682.00	1,603,484.89	1,619,682.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	589,080.00	589,080.00	0.00	589,080.00	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	16,833,936.00	18,122,620.00	2,614,435.08	18,616,032.00	493,412.00	2.7%
TOTAL, OTHER STATE REVENUE			36,604,090.00	37,574,238.00	12,927,033.68	38,067,650.00	493,412.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	56,640.00	55,216.00	32,826.91	55,216.00	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	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	904,413.00	865,428.00	447,087.07	1,688,419.00	822,991.00	95.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,707,116.00	1,718,960.00	426,243.30	1,718,960.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,868,169.00	3,839,604.00	906,157.28	4,662,595.00	822,991.00	21.4%
TOTAL, REVENUES			60,953,839.00	61,478,709.00	21,445,849.72	62,806,596.00	1,327,887.00	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,105,505.00	29,491,685.00	16,998,932.40	29,335,154.00	156,531.00	0.5%
Certificated Pupil Support Salaries		1200	1,156,068.00	1,092,462.00	822,526.96	1,076,561.00	15,901.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,263,086.00	1,236,799.00	763,431.78	1,213,612.00	23,187.00	1.9%
Other Certificated Salaries		1900	921,832.00	921,832.00	556,426.38	921,832.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,446,491.00	32,742,778.00	19,141,317.52	32,547,159.00	195,619.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,382,140.00	15,478,067.00	7,799,235.78	15,720,485.00	(242,418.00)	-1.6%
Classified Support Salaries		2200	3,786,374.00	3,983,130.00	2,149,044.43	4,053,750.00	(70,620.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	424,692.00	427,908.00	214,936.32	483,132.00	(55,224.00)	-12.9%
Clerical, Technical and Office Salaries		2400	1,656,051.00	2,619,224.00	823,088.27	2,681,499.00	(62,275.00)	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,249,257.00	22,508,329.00	10,986,304.80	22,938,866.00	(430,537.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,657,703.00	18,812,746.00	3,092,578.78	18,808,910.00	3,836.00	0.0%
PERS		3201-3202	4,492,341.00	4,271,265.00	2,134,290.96	4,336,870.00	(65,605.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	2,186,734.00	2,214,305.00	1,160,500.48	2,253,639.00	(39,334.00)	-1.8%
Health and Welfare Benefits		3401-3402	15,186,790.00	15,178,791.00	8,436,341.21	14,995,961.00	182,830.00	1.2%
Unemployment Insurance		3501-3502	26,843.00	27,134.00	14,972.19	27,454.00	(320.00)	-1.2%
Workers' Compensation		3601-3602	1,342,105.00	1,332,730.00	763,781.59	1,343,753.00	(11,023.00)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,892,516.00	41,836,971.00	15,602,465.21	41,766,587.00	70,384.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,585,871.00	2,155,232.00	221,337.95	2,159,757.00	(4,525.00)	-0.2%
Books and Other Reference Materials		4200	42,100.00	72,962.00	49,758.97	78,842.00	(5,880.00)	-8.1%
Materials and Supplies		4300	6,860,341.00	5,764,449.00	1,149,491.93	6,264,404.00	(499,955.00)	-8.7%
Noncapitalized Equipment		4400	1,007,338.00	754,985.00	500,067.32	752,045.00	2,940.00	0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,495,650.00	8,747,628.00	1,920,656.17	9,255,048.00	(507,420.00)	-5.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,512,181.00	2,710,448.00	98,728.87	3,004,748.00	(294,300.00)	-10.9%
Travel and Conferences		5200	352,203.00	357,107.00	153,438.83	369,913.00	(12,806.00)	-3.6%
Dues and Memberships		5300	49,708.00	51,083.00	50,808.00	51,293.00	(210.00)	-0.4%
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	3,491,006.00	3,498,078.00	681,833.20	3,503,832.00	(5,754.00)	-0.2%
Transfers of Direct Costs		5710	192,061.00	200,227.00	137,648.25	225,442.00	(25,215.00)	-12.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,316,117.00	4,835,719.00	2,134,841.88	5,358,633.00	(522,914.00)	-10.8%
Communications		5900	26,034.00	30,020.00	8,004.18	28,475.00	1,545.00	5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,939,310.00	11,682,682.00	3,265,303.21	12,542,336.00	(859,654.00)	-7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,500,000.00	5,420,206.00	326,178.65	5,420,206.00	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	456,521.00	474,762.00	236,637.44	467,594.00	7,168.00	1.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,956,521.00	5,894,968.00	562,816.09	5,887,800.00	7,168.00	0.1%
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	1,225,000.00	1,400,000.00	429,611.90	1,200,000.00	200,000.00	14.3%
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	21,435.00	22,432.00	3,168.36	22,432.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,246,435.00	1,422,432.00	432,780.26	1,222,432.00	200,000.00	14.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	825,733.00	964,870.00	427,040.82	968,317.00	(3,447.00)	-0.4%
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			825,733.00	964,870.00	427,040.82	968,317.00	(3,447.00)	-0.4%
TOTAL, EXPENDITURES			124,051,913.00	125,800,658.00	52,338,684.08	127,128,545.00	(1,327,887.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	0.00	1,500,000.00	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	58,357,125.00	59,250,470.00	0.00	59,250,470.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			58,357,125.00	59,250,470.00	0.00	59,250,470.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			56,857,125.00	57,750,470.00	0.00	57,750,470.00	0.00	0.0%

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)	28,784.73	28,784.73	28,442.72	28,869.69	84.96	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)	28,784.73	28,784.73	28,442.72	28,869.69	84.96	0%
5. District Funded County Program ADA						
a. County Community Schools	331.07	331.07	330.62	330.62	(0.45)	0%
b. Special Education-Special Day Class	18.23	18.23	18.22	18.22	(0.01)	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)	349.30	349.30	348.84	348.84	(0.46)	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29,134.03	29,134.03	28,791.56	29,218.53	84.50	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			114,306,679.09	102,800,753.38	87,621,215.64	90,777,589.48	75,742,352.84	75,204,003.85	127,826,158.21	98,357,653.49
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,913,533.00	8,913,533.00	30,280,800.40	16,044,359.40	16,044,359.40	30,280,800.40	16,044,359.40	14,320,116.60
Property Taxes	8020-8079		2,328,119.85	69,046.51	1,201,988.12	264,486.54	11,620,544.71	28,948,715.87	3,260,631.31	148,941.07
Miscellaneous Funds	8080-8099		98,741.00	(98,741.00)	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		685,725.57	120,747.13	471,866.36	2,362,519.20	860,416.60	139,775.97	4,188,772.32	59,906.95
Other State Revenue	8300-8599		1,002,314.88	853,003.41	4,271,735.81	1,486,768.85	3,617,342.47	4,284,902.77	1,094,605.70	1,304,461.94
Other Local Revenue	8600-8799		619,633.15	502,353.19	506,168.03	1,070,307.73	1,052,128.13	311,559.90	949,057.85	1,201,312.90
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			13,648,067.45	10,359,942.24	36,732,558.72	21,228,441.72	33,194,791.31	63,965,754.91	25,537,426.58	17,034,739.46
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,488,947.06	14,447,890.92	15,147,728.15	15,341,256.98	15,545,318.33	414,890.94	30,256,839.06	15,260,306.23
Classified Salaries	2000-2999		10,467.03	2,889,796.07	4,437,467.95	5,600,236.04	5,465,881.86	6,477,324.50	5,623,445.48	4,872,040.80
Employee Benefits	3000-3999		8,459,006.70	6,112,815.02	8,731,722.59	9,094,705.65	8,344,297.10	4,506,867.85	14,137,664.57	11,566,021.92
Books and Supplies	4000-4999		686,230.94	2,266,020.58	1,767,524.67	1,459,843.86	522,545.29	805,322.00	704,670.10	520,259.45
Services	5000-5999		2,342,192.38	2,243,017.18	3,036,871.46	2,456,103.65	1,906,889.62	1,830,777.40	1,478,053.07	1,687,387.50
Capital Outlay	6000-6599		(52,764.21)	76,480.27	20,887.66	74,234.19	244,618.21	65,620.20	644,910.70	378,962.45
Other Outgo	7000-7499		478,209.53	360,326.40	363,864.70	1,903,287.08	1,474,272.23	1,094,838.74	444,581.64	1,951,387.94
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			13,412,289.43	28,396,346.44	33,506,067.18	35,929,667.45	33,503,822.64	15,195,641.63	53,290,164.62	36,236,366.29
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	961,164.11	132,221.78	0.00	(79,725.00)	64,494.00	15,111.00	(96.00)	336.00	0.00
Accounts Receivable	9200-9299	12,905,796.78	819,198.12	2,776,581.67	3,797,120.18	(332,571.84)	(72,594.37)	1,615,757.19	268,026.30	(469,127.81)
Due From Other Funds	9310	861,849.67	841,183.18	(11,330.18)	23,439.61	(7,120.24)	8,647.47	(6,999.08)	(26,975.55)	0.00
Stores	9320	659,544.97	82,029.89	(64,734.59)	6,215.38	24,713.82	(14,004.55)	28,471.43	27,968.06	36,749.51
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	(220,342.41)	(482,421.03)	1,693.77	(2,462.31)	(5,806.99)	(2,034.84)	(17,565.39)
Deferred Outflows of Resources	9490		(480,841.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,388,355.53	1,393,791.67	2,480,174.49	3,264,629.14	(248,790.49)	(65,302.76)	1,631,326.55	267,319.97	(449,943.69)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	13,376,012.58	11,974,715.77	(418,842.07)	326,612.13	85,220.42	164,014.90	1,287.29	(238,915.17)	1,020,134.47
Due To Other Funds	9610	3,008,134.71	0.00	0.00	3,008,134.71	0.00	0.00	(2,222,001.82)	2,222,001.82	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,202,929.73	1,202,929.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		17,587,077.02	13,177,645.50	(418,842.07)	3,334,746.84	85,220.42	164,014.90	(2,220,714.53)	1,983,086.65	1,020,134.47
Nonoperating										
Suspense Clearing	9910		42,150.10	(42,150.10)						
TOTAL BALANCE SHEET ITEMS		(2,198,721.49)	(11,741,703.73)	2,856,866.46	(70,117.70)	(334,010.91)	(229,317.66)	3,852,041.08	(1,715,766.68)	(1,470,078.16)
E. NET INCREASE/DECREASE (B - C + D)			(11,505,925.71)	(15,179,537.74)	3,156,373.84	(15,035,236.64)	(538,348.99)	52,622,154.36	(29,468,504.72)	(20,671,704.99)
F. ENDING CASH (A + E)			102,800,753.38	87,621,215.64	90,777,589.48	75,742,352.84	75,204,003.85	127,826,158.21	98,357,653.49	77,685,948.50
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		77,685,948.50	81,158,617.34	89,474,894.23	73,498,671.62				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	28,556,557.60	14,320,116.60	14,320,116.60	14,320,115.00	11,894,949.60	0.00	224,253,717.00	224,253,717.00
Property Taxes	8020-8079	4,493,387.41	25,020,227.61	4,872,923.07	25,040,200.93	0.00	0.00	107,269,213.00	107,269,213.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	296,012.35	424,808.57	210,002.97	529,928.63	11,216,418.38		21,566,901.00	21,566,901.00
Other State Revenue	8300-8599	3,480,197.61	1,525,818.25	1,846,718.85	15,495,862.43	5,305,721.12	(131,501.09)	45,437,953.00	45,437,953.00
Other Local Revenue	8600-8799	784,560.94	396,847.78	1,141,342.24	3,521,095.01	3,927,703.42	(2,472,572.27)	13,511,498.00	13,511,498.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		37,610,715.91	41,687,818.81	22,391,103.73	58,907,202.00	32,344,792.52	(2,604,073.36)	412,039,282.00	412,039,282.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,190,979.74	15,637,353.13	17,491,451.24	2,337,135.22		0.00	158,560,097.00	158,560,097.00
Classified Salaries	2000-2999	6,212,296.52	5,113,263.34	5,350,601.71	11,562,116.92		(1,375,755.22)	62,239,183.00	62,239,183.00
Employee Benefits	3000-3999	9,251,388.81	9,034,268.14	9,288,897.55	23,529,836.50		970,363.60	123,027,856.00	123,027,856.00
Books and Supplies	4000-4999	857,627.07	1,054,701.95	1,273,678.02	2,120,515.30		8,455,985.77	22,494,925.00	22,494,925.00
Services	5000-5999	2,255,702.70	2,524,894.22	2,533,085.30	5,108,674.32		4,218,571.20	33,622,220.00	33,622,220.00
Capital Outlay	6000-6599	114,325.25	94,906.83	122,598.63	2,243,546.34		6,529,509.48	10,557,836.00	10,557,836.00
Other Outgo	7000-7499	1,493,069.33	1,493,069.33	1,591,649.16	2,198,199.18	(2,539,671.26)	(84,754.00)	12,222,330.00	12,222,330.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,500,000.00			1,500,000.00	1,500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		35,375,389.42	34,952,456.94	37,651,961.61	50,600,023.78	(2,539,671.26)	18,713,920.83	424,224,447.00	424,224,447.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			132,341.78	
Accounts Receivable	9200-9299	1,644,575.94	1,911,868.68	(488,690.74)	(1,154,382.85)			10,315,760.47	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			820,845.21	
Stores	9320	14,786.20	60,593.83	(11,594.87)	(19,165.78)			172,028.33	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	(5,691.81)	(5,023.88)	(7,244.33)	1,182,856.61			435,957.39	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			(480,841.30)	
SUBTOTAL		1,653,670.33	1,967,438.63	(507,529.94)	9,307.98	0.00	0.00	11,396,091.88	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	416,327.98	386,523.61	207,834.79	(3,446,198.98)			10,478,715.14	
Due To Other Funds	9610	0.00	0.00	0.00	(1,500,000.00)			1,508,134.71	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(1,202,929.73)			0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		416,327.98	386,523.61	207,834.79	(6,149,128.71)	0.00	0.00	11,986,849.85	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,237,342.35	1,580,915.02	(715,364.73)	6,158,436.69	0.00	0.00	(590,757.97)	
E. NET INCREASE/DECREASE (B - C + D)		3,472,668.84	8,316,276.89	(15,976,222.61)	14,465,614.91	34,884,463.78	(21,317,994.19)	(12,775,922.97)	(12,185,165.00)
F. ENDING CASH (A + E)		81,158,617.34	89,474,894.23	73,498,671.62	87,964,286.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								101,530,756.12	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(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	331,522,930.00	0.50%	333,165,063.00	1.16%	337,040,023.00
2. Federal Revenues	8100-8299	21,566,901.00	-11.30%	19,129,940.00	0.00%	19,129,940.00
3. Other State Revenues	8300-8599	45,437,953.00	-2.62%	44,247,268.00	-2.50%	43,141,147.00
4. Other Local Revenues	8600-8799	13,511,498.00	-34.30%	8,876,775.00	-2.32%	8,670,822.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		412,039,282.00	-1.61%	405,419,046.00	0.63%	407,981,932.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				158,560,097.00		161,098,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,537,903.00		(1,556,216.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	158,560,097.00	1.60%	161,098,000.00	-0.97%	159,541,784.00
2. Classified Salaries						
a. Base Salaries				62,239,183.00		62,907,101.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				667,918.00		138,455.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,239,183.00	1.07%	62,907,101.00	0.22%	63,045,556.00
3. Employee Benefits	3000-3999	123,027,856.00	6.84%	131,447,568.00	3.37%	135,873,886.00
4. Books and Supplies	4000-4999	22,494,925.00	24.98%	28,113,130.00	-27.90%	20,268,727.00
5. Services and Other Operating Expenditures	5000-5999	33,622,220.00	-7.84%	30,984,717.00	-4.40%	29,621,420.00
6. Capital Outlay	6000-6999	10,557,836.00	-86.51%	1,424,438.00	-11.23%	1,264,438.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,222,330.00	-1.07%	12,092,112.00	2.00%	12,333,905.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
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)		424,224,447.00	1.26%	429,567,066.00	-1.42%	423,449,716.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,185,165.00)		(24,148,020.00)		(15,467,784.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		111,710,897.00		99,525,732.00		75,377,712.00
2. Ending Fund Balance (Sum lines C and D1)		99,525,732.00		75,377,712.00		59,909,928.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	655,000.00		655,000.00		655,000.00
b. Restricted	9740	4,729,807.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	30,632,460.00		21,661,239.00		16,292,718.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,726,833.00		12,887,012.00		12,703,491.00
2. Unassigned/Unappropriated	9790	50,781,632.00		40,174,461.00		30,258,719.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		99,525,732.00		75,377,712.00		59,909,928.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,726,833.00		12,887,012.00		12,703,491.00
c. Unassigned/Unappropriated	9790	50,781,632.00		40,174,461.00		30,258,719.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		63,508,465.00		53,061,473.00		42,962,210.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.97%		12.35%		10.15%
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)		28,442.72		28,086.72		27,513.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		424,224,447.00		429,567,066.00		423,449,716.00
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)		424,224,447.00		429,567,066.00		423,449,716.00
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)		12,726,733.41		12,887,011.98		12,703,491.48
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)		12,726,733.41		12,887,011.98		12,703,491.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(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	331,522,930.00	0.50%	333,165,063.00	1.16%	337,040,023.00
2. Federal Revenues	8100-8299	1,490,550.00	-4.06%	1,430,000.00	0.00%	1,430,000.00
3. Other State Revenues	8300-8599	7,370,303.00	-1.35%	7,271,093.00	-1.17%	7,186,330.00
4. Other Local Revenues	8600-8799	8,848,903.00	-45.84%	4,792,724.00	-4.30%	4,586,771.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(59,250,470.00)	1.95%	(60,407,943.00)	0.94%	(60,976,997.00)
6. Total (Sum lines A1 thru A5c)		289,982,216.00	-1.29%	286,250,937.00	1.05%	289,266,127.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				126,012,938.00		128,538,060.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,525,122.00		(1,364,066.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,012,938.00	2.00%	128,538,060.00	-1.06%	127,173,994.00
2. Classified Salaries						
a. Base Salaries				39,300,317.00		39,821,143.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				520,826.00		48,849.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,300,317.00	1.33%	39,821,143.00	0.12%	39,869,992.00
3. Employee Benefits	3000-3999	81,261,269.00	9.36%	88,866,312.00	4.57%	92,923,675.00
4. Books and Supplies	4000-4999	13,239,877.00	43.49%	18,998,278.00	-16.28%	15,904,877.00
5. Services and Other Operating Expenditures	5000-5999	21,079,884.00	-11.15%	18,729,838.00	-3.87%	18,005,170.00
6. Capital Outlay	6000-6999	4,670,036.00	-80.64%	903,917.00	-17.70%	743,917.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,999,898.00	-2.09%	10,769,680.00	2.25%	11,011,473.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(968,317.00)	-1.06%	(958,078.00)	-6.15%	(899,187.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		295,595,902.00	3.41%	305,669,150.00	-0.31%	304,733,911.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,613,686.00)		(19,418,213.00)		(15,467,784.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		100,409,611.00		94,795,925.00		75,377,712.00
2. Ending Fund Balance (Sum lines C and D1)		94,795,925.00		75,377,712.00		59,909,928.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	655,000.00		655,000.00		655,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	30,632,460.00		21,661,239.00		16,292,718.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,726,833.00		12,887,012.00		12,703,491.00
2. Unassigned/Unappropriated	9790	50,781,632.00		40,174,461.00		30,258,719.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,795,925.00		75,377,712.00		59,909,928.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,726,833.00		12,887,012.00		12,703,491.00
c. Unassigned/Unappropriated	9790	50,781,632.00		40,174,461.00		30,258,719.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		63,508,465.00		53,061,473.00		42,962,210.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	20,076,351.00	-11.84%	17,699,940.00	0.00%	17,699,940.00
3. Other State Revenues	8300-8599	38,067,650.00	-2.87%	36,976,175.00	-2.76%	35,954,817.00
4. Other Local Revenues	8600-8799	4,662,595.00	-12.41%	4,084,051.00	0.00%	4,084,051.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	59,250,470.00	1.95%	60,407,943.00	0.94%	60,976,997.00
6. Total (Sum lines A1 thru A5c)		122,057,066.00	-2.37%	119,168,109.00	-0.38%	118,715,805.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,547,159.00		32,559,940.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				12,781.00		(192,150.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,547,159.00	0.04%	32,559,940.00	-0.59%	32,367,790.00
2. Classified Salaries						
a. Base Salaries				22,938,866.00		23,085,958.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				147,092.00		89,606.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,938,866.00	0.64%	23,085,958.00	0.39%	23,175,564.00
3. Employee Benefits	3000-3999	41,766,587.00	1.95%	42,581,256.00	0.87%	42,950,211.00
4. Books and Supplies	4000-4999	9,255,048.00	-1.51%	9,114,852.00	-52.12%	4,363,850.00
5. Services and Other Operating Expenditures	5000-5999	12,542,336.00	-2.29%	12,254,879.00	-5.21%	11,616,250.00
6. Capital Outlay	6000-6999	5,887,800.00	-91.16%	520,521.00	0.00%	520,521.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,222,432.00	8.18%	1,322,432.00	0.00%	1,322,432.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	968,317.00	-1.06%	958,078.00	-6.15%	899,187.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		128,628,545.00	-3.68%	123,897,916.00	-4.18%	118,715,805.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,571,479.00)		(4,729,807.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		11,301,286.00		4,729,807.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		4,729,807.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,729,807.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,729,807.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
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.

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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	28,869.69	28,869.69		
Charter School	0.00	0.00		
Total ADA	**28,869.69**	**28,869.69**	**0.0%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	28,445.69	28,445.69		
Charter School				
Total ADA	**28,445.69**	**28,445.69**	**0.0%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	28,089.69	28,089.69		
Charter School				
Total ADA	**28,089.69**	**28,089.69**	**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 First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	29,881	29,832		
Charter School				
Total Enrollment	**29,881**	**29,832**	**-0.2%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	29,525	29,476		
Charter School				
Total Enrollment	**29,525**	**29,476**	**-0.2%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	28,952	28,903		
Charter School				
Total Enrollment	**28,952**	**28,903**	**-0.2%**	**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	29,502	30,964	
Charter School			
Total ADA/Enrollment	**29,502**	**30,964**	**95.3%**
Second Prior Year (2017-18)			
District Regular	29,252	30,729	
Charter School	19		
Total ADA/Enrollment	**29,271**	**30,729**	**95.3%**
First Prior Year (2018-19)			
District Regular	28,817	30,292	
Charter School	0		
Total ADA/Enrollment	**28,817**	**30,292**	**95.1%**
		Historical Average Ratio:	95.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.7%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	28,443	29,832		
Charter School	0			
Total ADA/Enrollment	**28,443**	**29,832**	**95.3%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	28,087	29,476		
Charter School				
Total ADA/Enrollment	**28,087**	**29,476**	**95.3%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	27,514	28,903		
Charter School				
Total ADA/Enrollment	**27,514**	**28,903**	**95.2%**	**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) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2019-20)	331,114,601.00	331,522,930.00	0.1%	Met
1st Subsequent Year (2020-21)	334,643,754.00	333,165,063.00	-0.4%	Met
2nd Subsequent Year (2021-22)	338,944,393.00	337,040,023.00	-0.6%	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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2016-17)	220,646,931.02	249,501,452.69	88.4%
Second Prior Year (2017-18)	223,850,072.91	254,277,222.28	88.0%
First Prior Year (2018-19)	237,835,525.67	271,090,421.92	87.7%
		Historical Average Ratio:	88.0%

	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):	**85.0% to 91.0%**	**85.0% to 91.0%**	**85.0% to 91.0%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2019-20)	246,574,524.00	295,595,902.00	83.4%	Not Met
1st Subsequent Year (2020-21)	257,225,515.00	305,669,150.00	84.2%	Not Met
2nd Subsequent Year (2021-22)	259,967,661.00	304,733,911.00	85.3%	Met

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

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

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

Explanation:
(required if NOT met)

The standard was not met due to the 1.75% salary increase retro to July 1, 2018, settlement with AFSCME.

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.

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

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
Current Year (2019-20)	21,494,867.00	21,566,901.00	0.3%	No
1st Subsequent Year (2020-21)	19,118,456.00	19,129,940.00	0.1%	No
2nd Subsequent Year (2021-22)	19,118,456.00	19,129,940.00	0.1%	No

Explanation: (required if Yes)

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

Current Year (2019-20)	44,956,930.00	45,437,953.00	1.1%	No
1st Subsequent Year (2020-21)	43,834,974.00	44,247,268.00	0.9%	No
2nd Subsequent Year (2021-22)	43,141,053.00	43,141,147.00	0.0%	No

Explanation: (required if Yes)

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

Current Year (2019-20)	11,627,873.00	13,511,498.00	16.2%	Yes
1st Subsequent Year (2020-21)	7,871,839.00	8,876,775.00	12.8%	Yes
2nd Subsequent Year (2021-22)	7,665,886.00	8,670,822.00	13.1%	Yes

Explanation: (required if Yes)
The Other Local Revenue variance was not met due to the increase in Interest and Miscellaneous revenue.

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

Current Year (2019-20)	26,069,172.00	22,494,925.00	-13.7%	Yes
1st Subsequent Year (2020-21)	25,866,907.00	28,113,130.00	8.7%	Yes
2nd Subsequent Year (2021-22)	21,234,757.00	20,268,727.00	-4.5%	No

Explanation: (required if Yes)
The Books and Supplies variance was not met due the reduction in expenditures in 2019-20 and textbook purchases delayed to 2020-21.

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

Current Year (2019-20)	35,561,006.00	33,622,220.00	-5.5%	Yes
1st Subsequent Year (2020-21)	29,151,590.00	30,984,717.00	6.3%	Yes
2nd Subsequent Year (2021-22)	29,202,864.00	29,621,420.00	1.4%	No

Explanation: (required if Yes)
The Services and Other Operating Expenditures variance was not met due to the reduction in 2019-20 budget and potential legal settlement in 2020-21.

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)	78,079,670.00	80,516,352.00	3.1%	Met
1st Subsequent Year (2020-21)	70,825,269.00	72,253,983.00	2.0%	Met
2nd Subsequent Year (2021-22)	69,925,395.00	70,941,909.00	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	61,630,178.00	56,117,145.00	-8.9%	Not Met
1st Subsequent Year (2020-21)	55,018,497.00	59,097,847.00	7.4%	Not Met
2nd Subsequent Year (2021-22)	50,437,621.00	49,890,147.00	-1.1%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)

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

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

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

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

The Books and Supplies variance was not met due the reduction in expenditures in 2019-20 and textbook purchases delayed to 2020-21.

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

The Services and Other Operating Expenditures variance was not met due to the reduction in 2019-20 budget and potential legal settlement in 2020-21.

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	12,800,000.00	12,800,000.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		12,800,000.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available 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.

[2]A 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)	15.0%	12.4%	10.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.0%**	**4.1%**	**3.4%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2019-20)	(5,613,686.00)	295,595,902.00	1.9%	Met
1st Subsequent Year (2020-21)	(19,418,213.00)	305,669,150.00	6.4%	Not Met
2nd Subsequent Year (2021-22)	(15,467,784.00)	304,733,911.00	5.1%	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 continues to monitor and decrease deficit spending by making reductions to expenditures. The District reserves are sufficient to cover the budgeted deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	99,525,732.00	Met
1st Subsequent Year (2020-21)	75,377,712.00	Met
2nd Subsequent Year (2021-22)	59,909,928.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	87,964,286.53	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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	28,443	28,087	27,514
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	424,224,447.00	429,567,066.00	423,449,716.00
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)	424,224,447.00	429,567,066.00	423,449,716.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,726,733.41	12,887,011.98	12,703,491.48
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)**	**12,726,733.41**	**12,887,011.98**	**12,703,491.48**

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)	12,726,833.00	12,887,012.00	12,703,491.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	50,781,632.00	40,174,461.00	30,258,719.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	63,508,465.00	53,061,473.00	42,962,210.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.97%	12.35%	10.15%
District's Reserve Standard (Section 10B, Line 7):	**12,726,733.41**	**12,887,011.98**	**12,703,491.48**
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? Yes

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

A potential legal settlement is included in the budget.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(59,250,470.00)	(59,250,470.00)	0.0%	0.00	Met
1st Subsequent Year (2020-21)	(59,817,943.00)	(60,407,943.00)	1.0%	590,000.00	Met
2nd Subsequent Year (2021-22)	(60,626,997.00)	(60,976,997.00)	0.6%	350,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,500,000.00	1,500,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	1,500,000.00	1,500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	1,500,000.00	1,500,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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 commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	7	FUND 01		2,894,751
Certificates of Participation	23	FUND 2545		33,060,000
General Obligation Bonds	24	TAX RECEIPTS		194,563,955
Supp Early Retirement Program	3	FUND 01		6,276,909
State School Building Loans				
Compensated Absences	1	FUND 01 AND 13		1,883,857

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

TOTAL:				238,679,472

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	476,047	476,047	393,301	393,301
Certificates of Participation	1,895,538	1,951,672	2,441,735	2,612,716
General Obligation Bonds	13,449,181	21,373,587	28,777,777	19,689,012
Supp Early Retirement Program	3,121,019	3,121,019	1,577,945	1,577,945
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	18,941,785	26,922,325	33,190,758	24,272,974
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments will be made through property tax receipts and Fund 25 revenue.

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

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

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

No

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

Explanation: (Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	103,637,631.00	103,637,631.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	103,637,631.00	103,637,631.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2018	Jul 01, 2018

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	3,786,266.00	3,786,266.00
1st Subsequent Year (2020-21)	3,786,266.00	3,786,266.00
2nd Subsequent Year (2021-22)	3,786,266.00	3,786,266.00
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)	2,481,072.00	2,481,072.00
1st Subsequent Year (2020-21)	2,481,072.00	2,481,072.00
2nd Subsequent Year (2021-22)	2,481,072.00	2,481,072.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	2,763,337.00	2,763,337.00
1st Subsequent Year (2020-21)	2,993,968.00	2,993,968.00
2nd Subsequent Year (2021-22)	3,200,837.00	3,200,837.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	617	617
1st Subsequent Year (2020-21)	617	617
2nd Subsequent Year (2021-22)	617	617

4. Comments:

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

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

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

   Yes

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

   No

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

   No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	52,854,023.00	52,854,023.00
b. Unfunded liability for self-insurance programs	52,854,023.00	52,854,023.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)	52,854,023.00	52,854,023.00
1st Subsequent Year (2020-21)	58,139,425.00	58,139,425.00
2nd Subsequent Year (2021-22)	63,953,368.00	63,953,368.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)	52,854,023.00	52,854,023.00
1st Subsequent Year (2020-21)	58,139,425.00	58,139,425.00
2nd Subsequent Year (2021-22)	63,953,368.00	63,953,368.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,333.0	1,352.7	1,342.7	1,295.5

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 1,747,173

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

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

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

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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? No

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	935.1	942.6	942.6	922.6

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 746,474

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

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

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

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? No

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	172.0	172.0	172.0	168.0

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 298,169

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review